The Bombay Gazette.

No. 6,906.—New Series. BOMBAY :—MONDAY, MARCH 27, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
——— including postage	,, 72 0
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First insertion	Rs. 5 0
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per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion .... 8 As. per line.
Second Ditto .... 4½ ,, ,,
Third and succeeding .... 2½ ,, ,,
In the Native Languages, double the above.
Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.



THE P. and O. Co.'s s. s. ELLORA, (1,727 tons, and 300 H.P., Captain G. N. Hector, will be despatched for the above Ports on THURSDAY, the 30th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 28th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 16th March 1871.

STEAM COMMUNICATION WITH ITALY, (VIA SUEZ CANAL).



THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st of each month,

And calling at the following intermediate stations, viz :—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the under-mentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.	3rd Class.
To Aden	£22	£15	£4
Suez	36	22	8
Port Said	38	24	9
Alexandria	39	25	9-10
Messina	45	32	12
Naples	47	33	13
Leghorn	50	34	14
Genoa	50	34	14
Marseilles with transhipment at Genoa	52	35	14-10

(1st and 2nd Class: Including Wines at Table. 3rd Class: Without Food.)

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows :—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

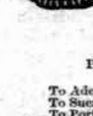
For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS,

Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.



THE Company intends to despatch every month a Steamer from TRIESTE to BOMBAY and *vice versa*.

The SPHINX, 1,400 Tons, will be despatched from Bombay about the 28th March, and the APIS, 1,400 Tons, about the 1st May. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY :—

	Cabin.	Deck with Food.
To Aden	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE.

First Class .... £13 | Second Class .... £9.

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together :—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free : 1st Class 200 lbs., 2nd Class 130 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co :—First Class, £3 ; Second Class, £2. Children over 3 and under 10 years at Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

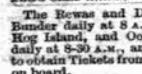
TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 20th February 1871.



STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

Fares from Bombay to

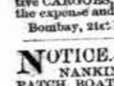
Class.	Rewas.	Dhurumtur.	Oorun.	Hog Island.	Oolwa.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
First Class	2 0	3 0	2 0	2 0	3 0
Second Class	0 12	1 0	0 8	0 12	0 12
Third Class	0 6	0 8	0 4	0 6	0 9

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 22, Rampart Row, Bombay.

FOR LONDON VIA HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship ROBINSON CRUSOE, arrived from London, are requested to SEND BOATS alongside to TAKE DELIVERY of their respective CARGOES, otherwise they will be landed by the Captain at the expense and risk of the Consignees.

Bombay, 21st March 1871. FINLAY, SCOTT, & Co.

NOTICE.—CONSIGNEES per Ship CITY of NANKIN, arrived from Glasgow, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 20th March 1871. W. NICOL & Co.

NOTICE.—CONSIGNEES per Ship CITY OF BRUSSELS, arrived from Liverpool, are requested to DESPATCH BOATS to take delivery of their respective Goods; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 24th March 1871. W. NICOL & Co.

SHIPPING.

BRINDISI ROUTE.

ADRIATICO ORIENTALE COMPANY.

THE undersigned are prepared to issue THROUGH TICKETS from SUEZ to BRINDISI, ANCONA, VENICE, NAPLES, ROME, BOLOGNA, FLORENCE, TURIN, SUSA, VERONA, CAMERATA, MILAN.

Steamers leave Alexandria on the arrival of the Mail from Bombay.

The passage from Alexandria to Brindisi occupies only three days, and the through journey to London about 140 hours, making a saving over other routes of about 48 hours.

On arrival of the weekly fast Steamer from Alexandria, carrying the Supplementary Indian Mail, an Express Train is run from Brindisi by the South Italian Railway en route for London, via Ancona, Bologna, Munich, Cologne, Ostend and Dover.

RATES OF FARE FROM SUEZ, INCLUDING TRANSIT THROUGH EGYPT.

	1st Class.	2nd Class.		1st Class.	2nd Class.
To BRINDISI	Rs. 140	Rs. 100	To ROME	Rs. 153	Rs. 109-8
,, VENICE	Rs. 158	Rs. 108	,, MUNICH	Rs. 208	Rs. 153-0

For rates to other towns apply to

STEARNS, HOBART, & Co., Agents.

Bombay, 11th January 1871.

MESSRS. THOMAS AND JAMES HARRISON'S LINE OF STEAMERS.



THE s.s. ATALANTA will sail for LIVERPOOL via the SUEZ CANAL on or about the 7th April. This a fine Clyde-built Steamer, 2,200 Tons gross Register, with Engines 400 H.P. nominal. She has excellent accommodation for first-class Passengers. Her Cabins are placed amidship and are well fitted and ventilated.

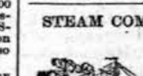
The charge for a passage to Liverpool is £50 for an adult, and half fare for Children under 10 and above 4 years of age, exclusive of Wines.

W. & A. GRAHAM & Co., Agents s. s. Atalanta.

Bombay, 20th March 1871.

STEAM COMMUNICATION WITH RUSSIA.

(VIA SUEZ CANAL.)



THE RUSSIAN STEAM NAVIGATION, TRADING, and ODESSA RAILWAY COMPANY have established a REGULAR SERVICE between ODESSA and BOMBAY, and take Cargo to Odessa, the interior of Russia, Constantinople, Trieste, Venice, Genoa, Marseilles, and all other Continental Ports, as well as to London and Liverpool.

In accordance with the above, the Steam-ship NACHIMOFF, 400-Horse Power, 2,210 Tons, Captain Greke, will be despatched from here on or about the 1st of April.

Particulars regarding the Passenger Service will be published hereafter.

Shippers to Russia are informed that, from the 27th February, a direct goods service by rail has been established between Odessa, Moscow, and St. Petersburg at the following reduced rates :—

From Odessa to	Moscow. Rbl.	Cops.	St. Petersbourg. Rbl.	Cops.
Fruits, wet and dry, per Poude of about 35½ lbs. English	0	63-93	0	93-93
Tobacco and Nuts of all sorts, do.	0	83-58	1	13-58
Rice do.	0	51-81	0	71-81
Coffee, Cotton, Tea, Colors and Dye Stuff, Indigo, Dye Wood, Sandalwood do.	0	63-93	0	88-93

To these rates, 3 Copeks per Poude are to be added for transhipment at Odessa and landing at destination. The goods will not change waggons when once loaded at the Goods Station of the Odessa Railway until they reach their destination.

Goods for the interior of Russia should appear in the Manifest of the Steamer as in transit for such or such town, so as to avoid paying Custom Duties in Odessa. The Company will undertake to satisfy the Custom Regulations at Odessa on account of the concerned at the following rates :—

At 1 Copek per Poude for goods passing in transit; at 1 per cent. ad valorem for Goods to be cleared in Odessa.

For Freight and all particulars apply to

H. BOMANJEE TOUCHE & Co., Agents.

N.B.—1 Rouble=100 Copeks; 30 Copeks=1 Shilling; 1 Poude=35½ lb. English.

SALES BY AUCTION.

MENESSE & COMPANY.

On THURSDAY, the 30th instant, Messrs. MENESSE and Co. will hold their usual Auction Sale at their Rooms of a quantity of Grey, Coloured, and White Piece Goods, Twist, &c., &c.

6 Bales Grey Shirtings, 8½ lbs.
5 ditto ditto 10 lbs.
2 ditto Madapollams.
10 Cases Coloured Handkerchiefs.

On account of Narronjee Sewjee—
2 Cases Magenta Colour, 50 lbs. each.

NOTICE TO SHIP COMMANDERS, SHIP CHANDLERS, DUBASHES AND OTHERS.

Messrs. MENESSE and Co. have received instructions to submit to Public Auction, on FRIDAY, the 31st instant, at 2 P.M., all the Masts, Spars, Sails, standing Wire Rigging, Running Gear, Blocks, old and new Warfs, &c., &c., belonging to H. M.'s Turret Ship Magdala, now lying in the Government Dock.

Hummum Street. MENESSE & Co.

BENNETT AND COMPANY.

No. 5, Forbes Street.

AUCTION SALE OF OOMRAWUTTEE AKOTE COTTON.

THIS DAY, MONDAY, the 27th inst., at 4 P.M., Messrs. BENNETT and Co. are instructed to sell by Public Auction, in the jutha of Messrs. Poorunmull Chimneeram, at Colaba, by order of Goolabraye Coonzlall, and on account and risk of Seetaram Joogulkasore—

25 Candies Oomrawuttee Akote Cotton.

FOR SALE ON COMMISSION.

A first-rate full-sized Slate Billiard Table, with everything complete, by Thurston.

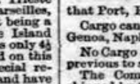
A self-driving Park Phaeton on C Springs, by Ness, of Longacre, in capital order. Price Rs. 700.

Bombay, 27th March 1871. BENNETT & Co.

NEW ADVERTISEMENTS.

OVERLAND ROUTE.

On Saturday, the 1st April, at 3 P.M., from Mazagon.



THE P. & O. Co.'s s. s. SIMLA, (2,440 tons, and 630 H.P.), Captain W. D. Anderson, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows :—

To BRINDISI .... First Class Rs. 600 Second Class Rs. 300
To SOUTHAMPTON. ,, ,, 650 ,, ,, 350

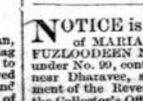
Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 25th March 1871.

TRIESTE VIA SUEZ CANAL.



MESSRS. HARRISON'S fine Steamer CORDOVA, 1,417 tons, will sail on or about 30th instant; and has superior accommodation for a few first-class Passengers. Apply to

WALLACE & Co.

Bombay, 25th March 1871.

TWO or THREE Double-acting LIFT HAND PUMPS WANTED, new or second hand.—Apply, stating price and where to be seen, to "W.," office of this paper.

NOTICE is hereby given, that the INTEREST of MARIANBEBEE, wife of MAHOMED EBRAHIM bin FUZLOODEEN NOWRUNGAY, in the Foras Freehold Land under No. 99, containing 1,219 square yards, situated at Mahim, near Dharavee, seized under Distress Warrant for non-payment of the Revenue, will be SOLD by PUBLIC AUCTION at the Collector's Office, Elphinstone Circle, on FRIDAY, the 28th April 1871, at 3 P.M., where a plan of the land can be seen.

F. F. ARBUTHNOT, Collector.

Bombay Collector's Office, 24th March 1871.

BOMBAY MUTUAL LIFE

ASSURANCE SOCIETY, Limited.

Registered on the 21st March, 1871, under Act X. of 1866.

Directors.

G. A. SUMMERS, Esq. D. E. GOSTLING Esq.
N. SPENCER, Jr., Esq. J. RICH, Esq.
G. GAHAGAN, Esq. J. F. VAZ, Esq.
J. ANDERSON, Esq.

Medical Referee.
Dr. W. P. PARTRIDGE.

Secretary.
N. SPENCER, Senior, Esq.

Trustees.
G. A. SUMMERS, Esq. N. SPENCER, Jr., Esq.

Auditors.
D. E. GOSTLING, Esq. J. RICH, Esq.

Office of Society—No. 28, NESBIT LANE.

INDIAN PHOTOGRAPHS,

COMPRISING VIEWS OF THE

CITY AND ISLAND OF BOMBAY,

BASSEIN, TANNAH, AMBERNATH, &c.

THE BHORE AND THUL GHATS.

THE ROCK CUT TEMPLES.

ELEPHANTA, KANHERE, KARLIE, ELLORA, AND AJUNTA.

PALITANA, BEEJAPOOR, AURUNGABAD.

BOURNE AND SHEPHERD'S MAGNIFICENT PHOTOGRAPHS OF

Lucknow, Delhi, Agra, Futtehpore Likri, Mussoorie, Simla Wanga Valley, Sutlej, &c., Lahore, Umritsur, Kangra Valley Dalhousie, Chumba, Kashmir, Murree, Subathoo, Sanawur, Bulundshuhur, Kulu, Spiti, Buspa Valley, Gangootri, Umballa, Benares, Allahabad, Cawnpore, Secundra, Bhurtpore, Muttra, Bindrabund, Goverdhun, Deig, Gwalior, Jumnootri, Mussoorie, Hurdwar, Roorkee, Nynee Tal, Bheem Tal, Jubbulpore, Peshawur, Calcutta, Darjeeling, Ootacamund, and the Nielgherries, &c. &c.

ALSO A SERIES ILLUSTRATIVE OF

EASTERN COSTUMES, &c.

THACKER, VINING, & Co.

NEW ADVERTISEMENTS.

NOTICE is hereby given, that the PARTNERSHIP hitherto subsisting between the undersigned has been DISSOLVED by mutual consent on the 31st December 1870.

JOHN T. BELL,
CHARLES GUST. HENRY VENTZ.
CHARLES HERM. LUCIUS.

London, Manchester, and Bombay, 20th March 1871.

With reference to the above advertisement, I give NOTICE that I continue the business of my late Firm, BELL, VENTZ, and LUCIUS, in PARTNERSHIP with Mr. JOHN BRANDENBURG, under the style of BELL, BRANDENBURG & Co.

JOHN T. BELL.

London, Manchester, and Bombay, 20th March 1871.

NOTICES.

THEATRE ROYAL,

GRANT ROAD.

ONE NIGHT ONLY!!

MONDAY, 27TH MARCH.

Miss ANNIE HILL

AND

Mr. HARRY GOULSTONE,

IN THEIR

NEW AND FASHIONABLE ENTERTAINMENT,

ENTITLED

ROUND THE WORLD.—LIFE IN LONDON,

OR

ALL NATIONS AT HOME.

☞ SEE HAND BILLS.

NOTICE.—We beg to notify that we have admitted Mr. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 6th March 1871. GEO. S. KING & Co.

THE ANNUAL GENERAL MEETING of the WESTERN INDIA TURF CLUB will take place on TUESDAY, the 28th March, at the Stewards' Stand, Byculla, at 7 A.M., in accordance with Rules 11 to 18.

F. F. ARBUTHNOT, Honorary Secretary.

22nd March 1871.

BOMBAY RECLAMATION COMPANY, Limited (in Liquidation).—A FOURTH DISTRIBUTION of ASSETS of Rs. 50 per share will be made to the Registered Shareholders on the production of Share Certificates on and after TUESDAY next, the 7th instant.

JAMES G. SMITH, For self & Co-Liquidators.

Elphinstone Circle, 2nd March 1871.

NOTICE.—ALBERT LIFE ASSURANCE COMPANY (in Liquidation).—The TIME for RECLAIMING PREMIA PAID since the suspension has been EXTENDED by the Court of Chancery to the 31st of July next.

C. H. OGBOURNE, Attorney for the Official Liquidators.

Calcutta, 28th February 1871.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co., Care of Messrs. Mooljee Thackersey & Co., Opposite the New Bank of Bombay.

MUNICIPAL MARKET FOR CALCUTTA.

The JUSTICES of the PEACE for the TOWN of CALCUTTA having decided on the CONSTRUCTION of a MUNICIPAL MARKET, hereby OFFER A PREMIUM OF ONE THOUSAND RUPEES for the most approved Plan, fulfilling the two following conditions :—

1st.—The total estimated cost of the building, at existing Calcutta rates for materials and labour, shall not exceed 3 lakhs of Rupees, inclusive of all internal fittings, drainage and water supply arrangements, roads, and all other works necessary to make the Market complete in every respect.

2nd.—The Market shall provide the following accommodation :

Space for sale of			
Ditto	Beef	Superficial feet	4,000
Ditto	Mutton	ditto	3,000
Ditto	Veal	ditto	600
Ditto	Kid	ditto	600
Ditto	Shin Beef, Tongues, &c.	ditto	450
Ditto	Heads, Trotters, Liver, &c.	ditto	1,000
Ditto	Fish	ditto	6,000
Ditto	Vegetables (Europe)	ditto	6 000
Ditto	Ditto (Country)	ditto	7,000
Ditto	Potatoes	ditto	5,000
Ditto	Fruits	ditto	5,000
Ditto	Game	ditto	500
Ditto	Eggs	ditto	1,800
Ditto	Permanent shops for sale of Poultry	ditto	8,000
Ditto	Ditto Squatters	ditto	6,000
Ditto	Salt Beef	ditto	5,000
Ditto	Cheese, Sweets and Candied Fruit	ditto	1,500
Ditto	Bread, Butter	ditto	1,000
Ditto	Miscellaneous	ditto	1,000
Ditto	Dry Goods	ditto	20,000
Ditto	Pork	ditto	800
Ditto	Offal	ditto	1,000
		Total	85,950

The premium will be awarded by a Committee appointed by the Justices of the Peace, and their decision on all points shall be final.

Persons competing for the premium must send their Plans, with detailed estimates, to the Secretary to the Justices on or before 1st June, 1871.

The Plan for which the premium may be awarded shall remain the property of the Justices, but all other plans will be returned to the designers.

Intending competitors should bear in mind that a simple, commodious, well-ventilated market of iron or masonry is required by the Corporation, as funds are not available for expenditure on expensive architectural designs.

R. TURNBULL, Secretary to the Justices of the Peace.

N.B.—A Ground Plan of the proposed site for the Market can be obtained on application to Mr. Turnbull, or at the Office of the Municipal Commissioner for Bombay.

A copy of the plan can be seen at the Sassoon Mechanics, Institute.

IMPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of Messrs. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

OUTSTANDINGS.

All Accounts over one year standing, if paid at once, no interest will be charged. All under one year's standing will be subject to a discount of 10 per cent. if paid by 1st April 1871.

Apollo House. BADHAM & Co.

Bombay, 6th February 1871.

SURVEYOR-GENERAL'S DEPARTMENT

NOTICE.—With the view of facilitating the purchase or procurement of the published LITHOGRAPHED, PHOTOZINCOGRAPHED, and ENGRAVED MAPS of the SURVEY of INDIA, the undersigned notifies for general information, that AGENTS have been appointed under each of the local Governments and Jurisdictions, as below specified, from whom all available Maps will in future be procurable on application, either by sale, or on the public service, as the case may be.

2. It is particularly requested, that purchasers and officials, in each Jurisdiction, will apply in the first instance to the local Agent for such Maps as they may require, and on failing to receive the same, then Messrs. Thacker, Spink and Co., St. Andrew's Library, sole Agents in Calcutta, should be addressed for those required on sale, or the Registrar of the Surveyor General's Office at Calcutta, for those required on the public service. By obtaining Maps on the spot, or at the shortest distances, it is hoped, delay and inconvenience, as well as postage, will be spared.

3. Local Agents will supply Maps gratis on the public service, when the requisition is supported by competent authority, but the cost of mounting, binding, and packing must be borne by official applicants. Under the new Postal Rules, Banghy charges cannot be met by the Survey Department.

4. Maps are supplied from the Surveyor General's Office, Calcutta, on the public service only. Maps are procurable on sale from Messrs. Thacker, Spink and Co. and local Agents only.

5. Lists of the available published Maps are notified from time to time, with their prices, in the several Government Gazettes.

6. Applicants are particularly requested to specify the exact Maps wanted, according to the description or Title, given in the published Lists and Catalogues, and whether coloured or uncolored.

7. The Surveyor General's Office does not undertake the mounting and binding of Maps, and cannot defray the cost of the same.

8. Maps exceeding 3 feet in length cannot be dispatched by banghy dawk.

9. When lithographed District Maps, on the scale of 4 miles = 1 inch are applied for, which may not then be available, the engraved Sheets of the Indian Atlas, containing the required Districts, or any other good Map of the same country, will be sent.

10. The Engraved Sheets of the Atlas of India, size 3 ft. 4½ inches by 2 ft. 3½ inches, scale ¼ inch to the mile, are available to the extent represented on the Index Map, registered at St. Andrew's Library, and as published in the "Gazette of India" dated the 25th September 1869.—Price 2 Rs. each sheet unmounted. The new sheets of the Indian Atlas will in future be published one-fourth the size of those hitherto available, price of each quarter Sheet, Rs. 0-12-0.

11. The following Maps have recently been published ;—

Engraved Altas Sheets Nos. 125 S E, 87 S W, 27A S E, 44A S W, 45 N W, 45 S W, 51 N W, 51 N E, 69 N W, 69 N E, 69 S W, 70 S W, 70 S E, 90 S E, 91 N E, 71 N W, 71 N E, 91 S E, 92 N E.

The Photozincographed Sheets of the Topographical Surveys, Scale 1 inch to the mile, size 32 by 18 inches, or 15 minutes of Latitude and 30 minutes of Longitude, of parts of the following Native States and Districts, as shown on the Index Maps, viz., Gwalior, Dholepoor, Uiwur, Jeypoor, Kerowlee, Shekawatee, Rewah, Bundelcund, Chota Nagpore, Sirgoojah and Jushpoor; Vizagapatam Agency—portions of Jeypoor and Goomsoor—Price, each .... Rs. 1 0 0

Khasia Hills .... (Scale ½ inch = 1 mile) 0 8 0

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Nagpoor......Curator of Government Books, Central Provinces.
Lahore.........Manager Punjab Printing Company, Limited.
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12. Maps are not issued from the Surveyor General's Office to private applicants or on sale.

Whenever communications are received from non-official applicants, they are transferred to the Agents for disposal.

13. Maps published or printed by other Departments are not issued by this Office.

H. L. THUILLIER, Colonel, Surveyor General of India.

Surveyor General's Office, Calcutta, 6th Feb. 1871.

WINES, SPIRITS, BEER, &c.

GILL AND COMPANY, WINE MERCHANTS.

ESTABLISHED IN LONDON IN 1795.

LONDON ....37, Crutched Friars, Mark Lane.
BOMBAY.........Rampart Row, Next to the Agra Bank.
CALCUTTA.........Government Place.

GILL & Co. beg to inform the Indian Public that they have now established a

BRANCH HOUSE IN BOMBAY,

in conjunction with the London and Calcutta Firms, and would call attention to the following quotations. From their position as wholesale Wine Merchants in the City, dating back to 1795, they can offer terms to Traders, Messes, and the Residents of India generally, hitherto unobtainable. Direct Indents will be undertaken on the usual terms. This Branch, as in Calcutta, will be conducted on purely London principles, and the Wine offered at London quotations, adding thereto simply freight, duty, and incidental charges.

Regimental Messes can be supplied direct from the London House, or send their indents to the Calcutta or Bombay Branches; in either case their orders will meet with prompt attention.

Traders will be dealt with on their usual Wholesale Terms.

Wholesale Orders should be sent to the London Firm. Casks and cases can be branded to suit the convenience of the purchaser. Terms to the Trade—Six months from date of Bill of Lading 2½ per cent. discount for cash. Our Calcutta and Bombay terms are cash at quotations.

	In Bond London. Shillings. Per doz.	In India, including all charges. Rupees. Per doz.
CHAMPAGNES—		
Fleur de Sillery, dry	54 0	35 0
Sillery, choice and dry	60 0	39 0
Chateau d'Ay, vintage '58, magnificent wine, very dry	72 0	45 0
Ay, in half pints	15 0	12 0
Pints at 6s. per doz. case extra.		
SPARKLING HOCKS—		
Hock, Best Sparkling	54 0	35 0
SPARKLING MOSELLES—		
Moselle, best Sparkling	54 0	35 0
SHERRIES—		
G A good Dinner Wine	24 0	19 0
G Pale dry, and excellent quality	34 0	24 0
G Pale, elegant, and dry	44	9 0
Vino de Pasta, a wine much appreciated	48 0	31 0
Amontillado, dry and fine quality	50 0	32 0
Amontillado, delicate and extremely dry, as drunk in Spain	50 0	32 0
PORTS—		
G A good quality, matured Wine (PORT)	32 0	23 0
G Choice old Wine, fruity, quite an Invalid Wine (PORT)	48 0	31 0
STILL MOSELLES—		
Scharzburg	26 0	20 0
Do. Extra quality	40 0	27 0
STEIN WEIN—		
*In original flagons	32 0	23 0
STILL HOCKS—		
*Light Hock Ordinaire	18 0	16 0
Nierstein	28 0	21 0
Erbach	30 0	22 0
Scharlachberg	48 0	31 0
Rudesheimer	52 0	33 0
Johannisberg	60 0	37 0
CLARETS—		
Ordinaire	10 0	9 0
Medoc Ordinaire, a light breakfast Wine	12 0	11 0
Gill's Medoc	16 0	13 0
St. Emilion	18 0	16 0
St. Julien	19 0	16 8
Chateau Citran	24 0	19 0
La Rose	30 0	22 0
Leoville	36 0	25 0
*Chateau Lafitte	70 0	42 0

Most of the Still Hocks and Clarets in pints at 6s. extra per 24.

*GRANDE ORDINAIRE, Magnums.

N.B.—By special arrangements with the Proprietors of the Lafitte Estate, the wine may be bottled at the Chateau; in such cases, however, an entire hogshead must be indented for.

RED BURGUNDY—		
Beaune	18 0	16 0
Nuits	24 0	19 0
CHABLIS, a light fine Wine	24 0	19 0
SAUTERNE—		
Haut Sauterne	20 0	17 0
*Grand Sauterne, very fine quality	36 0	25 0
BRANDIES—		
G Highly recommended	26 0	24 0
G Very old, choice	42 0	32 0
SUNDRY SPIRITS—		
Old Tom, 1st quality	10 6	15 0
Hollands	12 0	18 0
Superior Old Jamaica Rum, 1st quality	18 0	20 0
Whisky, 1st quality Scotch	12 0	17 0
LIQUEURS (DUTCH)—		
Curaçoa, finest, stone bottles	56 0	40 0
Maraschino de Zara	54 0	39 0
Noyeau	54 0	39 0
Cherry Brandy (pints)	16 0	12 0
Orange Bitters, 1st quality	18 0	16 0

The above are Cash quotations.

The Wines are packed in cases of 1 dozen quarts or 2 dozen pints. Sample bottles, however, may be had at the advertised rates.

N.B.—We shall be glad to receive orders for execution in London for Bass's Beer, bottled by Bass's Agents, price of which is 7s. 6d. per dozen, f. o. b. in London; cost here, including charges, comes to about Rs. 4-14-0 to Rs. 5-2-0 per dozen, according to exchange.

, Orders for Beer must be accompanied with a remittance.

N.B.—THE WINES MARKED(*) ARE COMING FORWARD, AND WILL BE DULY NOTICED ON ARRIVAL.

CHAMPAGNE, slightly ullaged, suitable for CUP or TIFFIN. A few cases of the above to be cleared off at Rs. 15 per dozen, nett.

CUTLER, PALMER & Co.

FOR SALE, at the Godowns of the undersigned, the following WINES :—

F. GIESLER & Co.'s CHAMPAGNE.

Quarts in cases of 1 dozen .... Rs. 40 each.
Pints ,, 2 ,, ... ,, 43 ,,

BLOCK, GREY & BLOCK'S CLARET.

Larose in cases of 1 dozen .... Rs. 37 each.
St. Julien in cases of 1 dozen......... Rs. 28 ,,

1st December 1870. W. NICOL & Co.

FOR SALE, at the Godowns of the undersigned :—

Carbonell's SHERRY, at	Rs. 30 per dozen.
M. P. Guimaraens' SHERRY	29 ,,
Do. Old Pale Dry	28 ,,
CLARET	14 ,,
Do, Superior	26 ,,
J. Sandbach & Son's SHERRY	24 ,,
Wauchope Moodie and Hope's SHERRY	24 ,,

EWART, LATHAM, & Co.

J. NEUBERG,

GENERAL MERCHANT AND COMMISSION AGENT, BOMBAY.

BURGUNDIES,

By J. POIDEVIN PERE, of Beaune.

Montrachet, 1862.	per doz. qts. 48
Chevalier Montrachet, 1864	,, 42
Carton	,, 36
Pommard	,, 28
Savigny	,, 25
Beaune	,, 18
Do.	,, pts. 10
Chablis, 1868	,, qts. 18

Sole Importer in Bombay, J. NEUBERG.

GERMAN WINES,

By H. & G. HIRSCH, of Mayence on the Rhine.

STILL HOCK.

	Rs.
Hochheimer	per doz. q's. 26
Do	,, 48
Marcobrunner	,, 41
Neroberger	,, 38
Liebfraumilch	,, 35
Rauenthaler	,, 34
Rudesheimer	,, 26
Oppenheimer	,, 21
Niersteiner	,, 21
Riessling (Neckar)	,, 15

Sole Agent in Bombay, J. NEUBERG.

CHAMPAGNE.

	Rs.
Sillery Mousseux, by Vanbon Frères	per doz. qts. 28
Ditto Ditto Ditto	,, pts. 15

SPARKLING MOSELLE.

Nonpareil	,, qts. 28
Do	,, pts. 15

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WINE MERCHANTS,

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INDIAN ESTABLISHMENTS.

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CALCUTTA......... Belatee Bungalow.

WE beg to call the attention of Messes, Clubs and Residents of Western India and Madras to the undermentioned WINES, SPIRITS, &c., which cannot be surpassed at the respective quotations.

N. B.—In all instances we guarantee the quality and purity of our Wines and Spirits, and agree to take back, or exchange, any that may not be approved.

OUR QUOTATIONS for SPARKLING WINES, are for GOOD DELIVERY from our Godowns; the risk of breakage and ullage is thereby avoided by the consumer.

All our choice high class Wines arrive per the Overland Route or via the Suez Canal.

Credit Rs. a.	CHAMPAGNES.	Cash. Rs. a.
35 0	Cordon Bleu, a pure, light dry Wine	32 0
43 0	Light Dry Sillery, more body	39 0
49 0	Gold Neck, with ** (double star)—brand, Payne & Co., selected from one of the first Cuvées of '65 vintage, very dry and choice	44 0
49 0	No. 1 Gold Neck, dry, 1st quality, extremely delicate	44 0
49 0	No. 2 Gold Neck, very dry, ditto ditto	44 0
49 0	No. 3 Gold Neck, extra dry, ditto ditto	44 0
	The peculiar dryness of Nos. 2 and 3 find favour at the Principal Mess Tables and Clubs of Europe.	
	Single Magnums, specially selected from a good Cuvée, suitable for Clubs and Messes. Per case	46 0
	Double Magnums, 1st quality, very dry. Each bottle is equal to 4 ordinary quarts, packed 4 in each case at per case	64 0

, Most of the above in pints at Rs. 3 extra per case of 2 doz.

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	SPARKLING MOSELLES.	
36 0	Crown Brand, fine, recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
43 0	Ditto Nonpareil, extra superior	39 0
	SPARKLING HOCKS.	
36 0	Crown Brand, fine, recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0
	STILL HOCKS.	
20 0*	Laubenheim, Vintage 1868	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0*	Nierstein ditto 1862	26 0
37 0	Johannisberger ditto 1862	34 0
	STILL MOSELLES.	
23 0	Winningen Vintage 1862	20 0
25 0	Brauenberg ditto 1862	23 0
30 0	Scharzberg ditto 1862	27 0
28 0	*Stein Wein*, in original bottles, much appreciated.	24 0
	CLARETS.	
12 0	Vin Ordinaire	10 0
15 0*	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0	Chateau Leoville	28 0
34 0	Chateau Langoa	28 0
	BURGUNDY, SPARKLING.	
42 0	Red, very fruity	36 0
42 0	White, a full flavoured Wine—Brisk	36 0
	SHERRIES. Mark. Seal. Quality and Peculiarity.	
20 0	B Red—A full flavoured Dinner Wine	18 0
20 0	A Red—Quality as above, but drier	18 0
26 0	C Red—Pale, rich flavoured Dinner Wine.	22 0
27 0	1 White—Pale, delicate and nutty	24 0
30 0	2 White—Mellow, fine, and dry, recommended	27 0
32 0	3 White—Also very dry and delicate	29 0
33 0	4 White—Vino de Pasto, choice, old and delicate	30 0
33 0	Amontillado, pale, delicate and very dry	30 0
36 0	Manzanilla, pale, old, and very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0
36 0	Vino Puero, a very delicate, choice, and natural Wine, extremely dry	32 0
	PORT. The sole produce of the Upper Douro.	
18 0	(One Grape,) a full-bodied fruity Wine	16 0
24 0	(Two Grapes,) a superb full flavoured Wine, very mellow, a good After-Dinner Wine	21 0
30 0	(Three Grapes,) a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0
	BRANDIES.	
27 0	Pure Pale Brandy, Trade Mark	24 0
32 0	Ditto ditto Green Vine Leaf	29 0
40 0	Ditto ditto 15 Years Old	36 0
36 0	TENT WINE	32 0
18 0	CHABLIS, a nice light Wine	16 0
20 0	SAUTERNES, No. 1	18 0
25 0	BUCELLAS, light and dry	22 0

Those brands with an * (asterisk) shortly expected.

SUNDRY SPIRITS EXTRA FINE.
DUTCH LIQUEURS.

BASS'S BEER,

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Also our own Trade mark, extra Gravity.

Rs. 6 per dozen......... Quarts.
,, 5 ,, ... Imperial Pints.
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N.B.—The Trade supplied on liberal terms.

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Sieves for ditto	3

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TABLE D'HOTE Rs 2-8.
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Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

The terms of the charges are reduced.

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Terms as before, Rs. 6 per day.

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SPARKLING—Hock Nonpareil	Rs. 40	Rs. 22 0
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,, Do. Muscatel	36	19 8
STILL—Moselle Braunberger	25	—
,, Hock Johannisberger	42	22 0
,, ,, Marcobrunner	34	—
,, ,, Forster Traminer	34	—
,, ,, Rudesheimer	26	14 0
,, ,, Hockheimer	23	12 8

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CLARETS—Chateau Mouton	Rs. 30 0	Rs. 16 0
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,, ,, Palmer	22 0	12 0
,, ,, Larose	18 8	10 8
,, St. Julien	17 0	10 0
,, Cantenac	15 8	9 0
,, Medoc	13 8	—
,, Haut Sauternes	22 0	12 0
BURGUNDIES—Chambertin, Red	32 0	17 0
,, Nuits, Red	26 0	—
,, Macon, Red	21 0	—
,, Chablis, White	26 0	14 0

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COGNAC, superior very, Old Pale, Black Capsule	Rs. 32
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RUM, Superior Old Jamaica	22
OLD TOM, London Gin	21
IRISH WHISKY	23
SCOTCH WHISKY	21
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AMONTILLADO, very choice	32 0
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,, Brown Seal, very pale and delicate	22 0
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	Qts.	Pts.
CURACOA, finest Amsterdam, Orange or White	Rs. 40	Rs. 22
MARASCHINO DI ZARA	40	22
CHERRY BRANDY, best Copenhagen	30	16
ORANGE BITTERS (the best)	20	—

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EDWARD JONES, Patentee.

Bombay, 9th March 1871.

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FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality Patent Lever, extra finished. Rs. 100.

FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever, 3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 50.

The same Watch, Keyless. Rs. 70.

FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 25.

FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON,

WATCHMAKER & JEWELLER,

HAS received the following for Sale :—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.

SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.

JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Scarf-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.

CLOCKS for Schools, Offices, &c.

MUSICAL BOXES, from Rs. 5 to 200.

REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully made.

T. CHATELAIN-MONTANDON,
HUMMUM STREET, BOMBAY.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22, Apollo Street, opposite the Secretariate,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels, and every description of engineering plant for the repairs of steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention :—

Corrugated Iron at Rs. 10 per cwt.
Peacock's and McInnes's Anti-fouling Composition
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's) complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Best Trieste Flour in barrels at Rs. 24 a barrel.
Copper and Brass Pipes of sizes.

Roman Cement in Casks.	Fire Engines complete.
Corrugated Hoop Iron.	Patent Water Closets.
Jim Crows.	Traversing Screw Jacks.
Smiths' English Bellows.	Corrugated Iron.
Canvas.	Belting of sizes.
Rollers, Skins.	Clear Cloth.
Bundling Twine.	Paper for Mill use.
Portland Cement.	Iron Tanks of sizes.
Paint Oil, of various sorts.	Fire Bricks.
Wire Netting.	Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

McCABE'S WATCHES,

CAUTION TO PURCHASERS.

It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which preclude the best workmanship and warranty.

PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.

Price Lists of Gold and Silver Watches forwarded on application post free.

32, Cornhill, London. JAMES McCABE.

NOTICES.

ELECTRO-SILVER PLATED WARE.

NEWEST DESIGNS.

SOUNDY & Co. have just received a large selection of ELECTRO PLATED WARE of the newest designs and patterns, which they now offer to the public at the following prices, with the further inducement of TWENTY PER CENT. DISCOUNT on all Orders accompanied with CASH.

Catalogues with detailed descriptions sent Post free.

	Rs.	Rs.
BISCUIT BOXES	35 to	40
ICE PALLS	80	
ICE TONGS	5	8
ICE PITCHERS	22	25
BUTTER POTS	10	35
BUTTER KNIVES, Mother o'Pearl Handles	2	4
SALT CELLARS, per pair	8	15
SALT CELLARS, in cases, sets of 4 and 6	25	35
MUSTARD POTS	6	8
MUFFINEERS, per set	8	15
MUFFINEERS, for Presentation, in case	35	
MUFFINEERS, singly	4	6
TOAST RACKS	8	25
BREAKFAST and DINNER FRAMES	10	20
CRUET STANDS	20	80
BREAKFAST or SIDE DISHES, set of four	250	350
CUTLET or BEEFSTEAK DISHES	45	
FISH CARVERS, per pair	20	45
DESSERT KNIVES and FORKS, in cases, per doz.	40	75
TANKARDS	15	45
DRINKING CUPS	25	65
PINT MUGS	10	12
EGG CUPS and TOAST RACKS, combined	20	35
EGG STEAM BOILER	8	20

SOUNDY & Co., 2 & 3, HUMMUM STREET, BOMBAY.

AMATEUR NIGGER MINSTREL BANDS

SOUNDY AND CO., BOMBAY,

HAVE on hand a large Stock of INSTRUMENTS for Amateurs, Christy Minstrel, and other Bands.

	Rs.	Rs.
VIOLINS, of the best models, with 2 Bows, in case, complete, from	28 to	60
BANJOS, full size, Kentucky shape, with Pegs, 7 Strings, best make	15	20
BANJOS, superior finished, 7 Strings, Machine Head, fitted in a case, complete	35	40
PICCOLO BANJOS, newly introduced into Minstrel Bands, a very effective Instrument, and well adapted for Solos	10	15
All the Banjos have Brass Rings and Brass Screw Adjustment to tighten the skin, and are all made expressly to order.		
ANGLO-GERMAN CONCERTINAS, with 20 Keys, in wood lock and key box	15	40
BARITONE CELESTIAL CONCERTINAS, with 20 Keys, Double Notes, in wood box with lock and key	15	20
GUITARS, of superior tone, with Machine Head, in cloth lined case, very strongly made	30	75
TAMBOURINES, of best make, Brass Screw Fittings	7	10
NIGGER TAMBOURINES, exceedingly strong, same as used by professionals, 9, 10, 11, and 12 inch	3	5
BONES, real Ribs of Beef Bones, prepared and dried, per Set	2-8	
CLAPPERS, of the hardest Ebony, per Set	2	
CASTANETTS, per Set	4	
TRIANGLES, with Beater	4-8	
TAMBOURS or QUADRILLE DRUMS, now very much used in Minstrel Bands, Brass Shell, with Screw Adjustment and Pair of Sticks	8	
FIFES, PICCOLOS, and FLUTES, in every Key. PIANOFORTES, HARMONIUMS, MILITARY BAND INSTRUMENTS, from the best Manufacturers.		

Illustrated and detailed Priced Lists sent free, by post, on application.

SOUNDY AND Co., MUSIC SALOON, BOMBAY.

MUSICAL BOXES.

SOUNDY & Co., BOMBAY.

HAVE received a consignment of first-class MUSICAL BOXES direct from a Geneva Firm, with instructions to clear them off at cost price, with importation charges only added. They are the best lot of Musical Boxes ever imported into Bombay, being strong and well finished without any unnecessary mechanism so liable to get out of order. All the Tunes are well selected and beautifully arranged; all the boxes have patent Winders. It will be seen that the prices quoted are even less than what are usually charged in Europe.

No. 1.—12 AIRS.

1—Chanson Suzanne—Jour de Bonheur
2—Le suis Mari—Belle Helene
3—Ai Nostri Monti—Trovatore
4—Doux Nom—Rigoletto.
5—Tout Mortel Madrigal—Jour de Bonheur
6—Bello ami Ritorna—Norma
7—Last Rose of Summer
8—Jujement de Paris—Belle Helene
9—Die Sennerinn Mazurka—Faust
10—Le Carnival de Venise
11—Chants du Danube—Va se
12—Grande Duchesse—Galop

Rs. 120.

This is a beautiful toned Box by Nicole Freres.

Rs. 100.

No. 2.—8 AIRS.

1—Chœur—Grande Duchesse
2—Ah ! Brave Philine—Mignon
3—Complainte—Perichole
4—Valse de Premier—Jour de Bonheur
5—Break of Day—Galop
6—The Globe Valse—Europe
7—No Thoroughfare—Galop
8—Fairy Revels—Mazurka

Rs. 80.

No. 3.—8 AIRS.

1—The Bridge of Sighs—Valse
2—L'Ile de Tulipatan—Polka
3—Marche aux Flambeaux
4—Oh smile, sweet Love
5—Pulling hard against the Stream
6—Yes I'll meet thee, Dearest
7—I'll meet Thee in the Lane
8—Bonnie Dundee

Rs. 70.

No. 4.—8 AIRS

1—Guillaume Tell—Tyrolienne
2—I fancy I can see Her now
3—Ah ! I remember
4—Per me ora fatale—Trovatore
5—The Jolly Blue Jackets
6—Robinson Crusoe—Valse
7—The Blue Bells of Scotland
8—Le beau Sergent—Quadrille

Rs. 65.

No. 5.—8 AIRS.

1—Mignon—Valse No. 2
2—Grande Duchesse—Legende du Verre
3—La Traviata—Chorus de Madride
4—Il Trovatore—Vivra ! contende
5—Das Versprechen—Mazurka
6—Barbiere de Seville—Ziti, ziti
7—Elli—Polka
8—Norma—Deh conte

Rs. 65.

No. 6.—6 AIRS.

1—Ned What died at Sea
2—Don Carlos—Hymn
3—Butterfly Haunt—Valse No. 1
4—Il Giuranunto—" Di tua fede"
5—Isle of Beauty, Fare thee well
6—La Norma—Duetto Gia mi pasco

Rs. 50.

No. 7.—6 AIRS.

1—The Last Fond Look
2—Galatea—Valse
3—La Jeune Genevoise—Polka
4—La Traviata—Parigi O cara
5—Willie, We have miss'd You
6—Jour de Bonheur—Voici la

Rs. 50.

No. 8.—6 AIRS.

1—Grande Duchesse—Voici le Sabre
2—Romeo et Juliette Ange adorable
3—The Morning Star Valse
4—Un kind des Gluckes Polka
5—Willie brew'd a peck O maut
6—Champagne Charlie

Rs. 50.

No. 9.—4 AIRS.

MANDOLINE.

1—Rigoletto, Aria Si Vendetta
2—Lucia de Lammermoor, Finale
3—Le Prophete, 4th act Finale
4—La Favorita O mio Fernando

Rs. 110.

This is a most exquisite toned MANDOLINE BOX playing beautiful Variations to each Air.

, The prices above quoted includes packing in a strong Box for sending up-country.

As the Boxes are simply a consignment, Cash in all cases must accompany orders, the very low prices will not admit of credit being given.

SOUNDY & Co., BOMBAY.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

SATURDAY AFTERNOON.

MARKET firmer. Much enquiry for Spinning and New Bank of Bombay shares. Reserve Issue at 177½.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number Shares.	Noml. value persh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	3 p.ct.	Agra Bank	95
22,000	1,000	all	9 p.ct.	Bank of Bengal	1,375
10,000	500	all	6 p.ct.	Ditto of Bombay New	615
10,000	500	100	6 do.	Ditto 2nd Res. Issue	177½
5,250	1,000	all	12 p.ct.	Ditto of Madras	1,380
30,000	250	all	6 p.ct.	Chartered Mercantile Bk. of I. L. & China	250 par.
0,000	275	all	12 p.ct.	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of I. & C.	150
37,000	250	125	5 p.ct.	National Bank of India	110
10,000	250	all	12 do.	Oriental Bank	440

RAILWAY COMPANIES.

...	£20	118.3.0	p.c.	G. I. P. Railway Consolidated Stock	240
...	£20	109.1.5	do.	Do. New £20 shares	126
...	£ 0	43.10.2	do.	Do.	
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
...	£18	196.5.1	do.	Do. New Shares	200

LAND COMPANIES.

4,000	3,000	all	Rs 70	Colaba Land Co.	1,645
8,000	150	all		Frere Land & Pier Co. Ld	164
750	2,000	2,000	Nil	Mazagon Land	1,005
4,000	2,000	1,400	Nil	Port Canning	310

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,400
500	2,500	all	200*	Alliance Spinning	2,570
100	5,500	all	...	Bombay	3,000 div
300	1,000	all	25*	Bombay United	970
1600	150	150	...	Broach Mills	295
800	5,000	all	...	Dhurumsey Spinning	2,470
750	2,000	all	150 p.s.	Great Eastern	2,085
2,500	1,000	all	80 p.s.	Manockji Petit's	1,130
800	2,500	all	80 p.s.	Oriental	2,700
690	2,500	2,400	...	Royal	2,175

*Per share for the half-year.

COMPANIES IN LIQUIDATION.

—	5,200	2,375	Nov. '66	Back Bay Co.	75
	3,590	2,440	...	B'bay & Bengal S. S.	10

GOVERNMENT SECURITIES.

Five-and-a-half per cent	113¼
Five per cent	106¾
Four per cent	98¾
Four & half per cent. (Public Works Loan)	106½
Five per cent Debenture Loan 1866-67	103
15 years' Debenture Loans	108½
10 years' do. do.	106
5 years' do. do.	103
Six per cent. Municipal Loan House Rate	113
Do. Do. Market Rate	113

CALCUTTA.—21ST MARCH, 1871.

THE following transactions were reported :—

In Government Securities—

4 per cents heavy amounts at Rs 98, or 2 discount.

5 per cents of 1856-57, at Rs 106-2.

5½ per cents, a time-bargain contract, at Rs 113-2, for delivery in 2 months.

In shares—

East Indian Railway Stock at Rs 248 per £20.

Great Eastern Hotel Co's shares 10 at Rs 157½.

Landing and Shipping Co's shares at Rs 50.

Tirhoot Indigo Co's shares at Rs 56, 57, and 58.

Bengal Tea Co's full shares at Rs 40.

Dehing Tea Co's shares at Rs 65 to 64 discount, or Rs 20 to 21 per share.

Central Cachar Tea Co's shares a few days ago at Rs 65.

—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 25.

Bolton, Captain, 6th Battery, Royal Artillery, on duty, from Mhow.

Robertson, Lieutenant, 92nd Gordon Highlanders, on leave, from Jullunder.

Mosse, Lieutenant, Director of Gymnastics, on inspection, from Lucknow.

Becher, Lieutenant-Colonel, 8th Regiment, on leave, from Ahmedabad.

Hendley, Assistant Surgeon, Meywar Bheel Corps, to join, from Benares.

DEPARTURES.—MARCH 25.

La Touche, Captain, Poona Horse, to rejoin, to Poona.

Gayer, Major, Staff Corps, to rejoin, to Surat.

Combe, Colonel, 18th Regiment N. I., to rejoin, to Rajcote.

Sharples, Captain, Inspector of Musketry, en route, to Ferozepore.

MARCH 26.

Hanson, Major, H. M.'s 9th Regiment N. I., on leave, to Poona.

Haynes, Cornet, 21st Hussars, to rejoin, to Lucknow.

Galloway, Captain, 2nd Belooch Regiment, on leave, to Surat.

Cotton, Lieutenant, 21st Hussars, on medical certificate, to Lucknow.

Hendley, Assistant Surgeon, Meywar Bheel Corps, to join, to Kherwarra.

SHIPPING.

DAILY FREIGHT REPORT—25TH MARCH.

London	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	"
	Seeds	£2 5s. 0d to £2 10s. 0d.	"
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	"
	Wooden Ships	£2 5s. 0d.	"
	Myrabolins & Coir bdls	£1 5s. 0d.	"
	Seeds	£1 10s. 0d.	
Havre	Cotton / Coffee	£3 0s. 0d.	
Overland Steamers		£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China	Steamer Cotton	Rs. 10 per bale.	
	" Opium	Rs. 25 to 30 per chest.	
	Sailing Ships	Rs. 3 per bale.	
Calcutta	Salt	Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVALS.

March	Vessel.	Commander.	From
25	Penang(s)	Smart	Bussorah, March 10.
	Western Belle	Smith	Liverpool, Nov. 1.
	Red Cross	Young	Liverpool, Nov. 4.
	May Queen	Gunn	Shields, Oct. 23.
	Edward	Poulson	Mauritius, Feb. 23.
	Eddystone	Wood	Shields, Oct. 17.
	Princess Dagmar	Lewis	Shields, Oct. 17.
	Kirkwood	Nobbs	Newcastle, Dec. 14.
	Esk	Evans	Mauritius, Jan. 23.
	British Commodore	Quin	Cardiff, Nov. 26.
	Tennyson	Hawkins	Liverpool, Oct. 21.
26	H.M.S. Forte	Fairfax	Trincomalie.

DEPARTURES.

March	Vessel.	Commander.	Destination.
25	Tanjore (s)	Johnson	Aden and Suez.
	Phlox (s)	Baker	Coast and Goa.
	Royal Visitor	Green	Falmouth.
	Ambrose	Tickle	London, &c.
	Mongyne	Logan	Rangoon.
	Doxford	Robertson	Rangoon.

The following vessels began to load on Saturday last :—

Steamer Lord Clyde, to Malabar Coast.

Steamer Hindostan, to Aden and Suez.

Schooner Mahi, to Cochin.

THE HOOGHLY.

22	Olga (s)	Hindson	London, Jan. 14.
	Glenroy	Adley	Mauritius, Jan. 26.
23	Mainam (s)	Gavain	Galle, March 16.
	Sir George Pollock	Watt	Zanzibar, Jan. 12.

DAILY IMPORTS.—25TH MARCH.

FROM LIVERPOOL.

City of Nankin, 13 packages earthenware, B Bhima.

Robinson Crusoe, 8 cases glassware, B Bhima.

FROM LONDON.

Robinson Crusoe, 10 cases fancy biscuits, 19 cases perfumery, 1 case note paper, 76 cases oilmanstore, and 2 cases currants, The L A & A Company.

FROM GLASGOW.

City of Nankin, 5 bales twine, The L A & A Company.

FROM GENOA.

Persia (s), 1 cask Italian wine, Bishop Yoeop.

DAILY EXPORTS.—25TH MARCH.

FOR LIVERPOOL.

Westminster, 157 bales cotton, Behrend Brothers.

Calcutta, 300 bales cotton, George Lockhart & Co; 1,000 bundles gall, S Mooljee; 86 bales cotton, M Modan & Co.

Tethys, 200 bales cotton, and 100 bales hemp, S Mooljee; 28 bales cotton, H Soonderdass.

Arethusa, 27 bales cotton, G Dwarkadass; 51 bales cotton, V Gellasunker; 145 bales cotton, Behrend Brothers.

Lord Ashburton, 36 bales cotton, B Munchund.

Rialto, 500 bales cotton, J Trebhovandass.

Ophelia, 274 bales cotton, G Heerjee & Co; 31 bales cotton, Behrend Brothers.

City of York, 25 bales cotton, V Govindjee; 100 bales hemp, S Mooljee; 43 bales cotton, S Vurjee; 7 bales cotton, B Girdhur; 34 bales cotton, O Chapsee.

Oberon, 52 bales cotton, M Candass.

Sam Mendel, 116 bales cotton, D Lalldass.

North Tyne (s), 245 bales cotton, H Chutoorbhoj; 110 bales cotton, Finlay, Muir & Co; 500 bundles galls, S Vagjee.

Atalanta (s), 2,200 bundles coir yarn, S Mooljee; 200 bales cotton, N Kessowjee & Co; 300 bales cotton, N Kessowjee & Co; 145 bales gin. Hutchison, Dods & Co; 120 bales cotton, Framjee, Sands & Co; 114 bales cotton, M Jewraz; 99 bales cotton, K Bhowanjee; 35 bales cotton, C Madowdass; 100 bales cotton, P Caemunram; 42 bales wool, L Narronjee; 50 bales wool, P Teredy; 100 packages wet dates, Stearns, Hobart & Co.

Hindostan (s), 125 bales wool, J Narrondass.

FOR LONDON.

Durham, 100 cases dry ginger, and 43 bales hides, S S Mahomed; 7 packages jumalgota, 21 bundles hides, H Khan; 968 packages wet dates, Stearns, Hobart & Co.

FOR TRIESTE.

Nackinkoff (s), 250 bales cotton, Knoop & Co.

Hindostan (s), 500 bales cotton, Gaddum & Co.

FOR MARSEILLES.

Persia (s), 150 tin slabs, C Nancey.

FOR ODESSA.

Nackinkoff (s), 750 bales cotton, Gaddum & Co; 1,750 bales cotton, Knoop & Co.

FOR FALMOUTH.

Lepanto, 100 bales cotton, H Clason & Co.

Sanspareil, 1,000 bales cotton, Knoop & Co.

FOR HONGKONG.

Ellora (s), 63 bales cotton, N Kessowjee & Co.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date	Mail closes.	After packet.
United Kingdom	April 1	2 P.M.	3 P.M.
Kurrachee	Mar. 27	11 A.M.	
Persian Gulf via Kurrachee	April 3	11 A.M.	
China	Mar. 30	9 A.M.	10 A.M.
Australia	April 13	9 A.M.	10 A.M.
Mauritius, Reunion, &c	" 1	2 P.M.	3 P.M.

CHINA AND AUSTRALIAN MAILS.

The subjoined Table shows the dates of departure of China and Australian Mail Steamers from Bombay during the year 1871 :—

CHINA MAILS LEAVE BOMBAY ON

At Noon.			At Noon.		
Thursday	March	30	Wednesday	August	30
Do	April	13	Do	September	13
Do	do	27	Do	do	27
Wednesday	May	10	Thursday	October	12
Do	do	24	Do	do	26
Do	June	7	Do	November	9
Do	do	21	Do	do	23
Do	July	5	Do	December	7
Do	do	19	Do	do	21
Do	August	2	Do	Jan. 1872	4
Do	do	16	Do	do	18

AUSTRALIAN MAILS LEAVE BOMBAY ON

At Noon.			At Noon.		
Thursday	April	13	Wednesday	August	30
Wednesday	May	10	Do	September	27
Do	June	7	Thursday	October	26
Do	July	5	Do	November	23
Do	August	2	Do	December	21
			Do	Jan. 1872	18

APPLICANTS for SITUATIONS in the EDUCATIONAL DEPARTMENT, about to be established by His Highness the Gaekwar, are informed that Appointments will be made on the recommendation of the Director of Public Instruction only. J. T. BARR, Resident.

UNDER THE PATRONAGE OF HIS EXCELLENCY SIR SEYMOUR FITZGERALD, G.C.S.I., A CONCERT WILL BE GIVEN IN THE TOWN HALL BY MEMBERS OF THE BOMBAY PHILHARMONIC SOCIETY ON THURSDAY, 13TH APRIL, AT 9 P.M.

Particulars will be announced hereafter.

SIR RICHARD TEMPLE'S FINANCIAL STATEMENT, FOR 1871-2. MAY BE HAD, IN PAMPHLET SHAPE, 20 pp., PRICE EIGHT ANNAS, AT THE OFFICE OF THE "BOMBAY GAZETTE."

FOR SPECIAL MARKET REPORTS and WEEKLY PRICE CURRENT, Blay and Mackintosh's Weekly FREIGHT CIRCULAR, and all the COMMERCIAL and SHIPPING NEWS of the WEEK, see THE BOMBAY GAZETTE OVERLAND SUMMARY.

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Price, per Copy 0 4

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Published WEEKLY, on the Departure of the Overland Mail, for Europe.

Per Annum ....Rs. 10 0 0
Per Copy 0 4 0

Printed and Published at the Office of the *Bombay Gazette*.

DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

WILKINSON—March 23rd, at Falsa Warree, Surat, the wife of W. J. Wilkinson, Esq., of a son.

DEATH.

GINGER—March 24th, at Bombay, Thomas Ginger, deeply regretted.

OTHER PRESIDENCIES.

BIRTHS.

COLQUHOUN—March 22nd, the wife of the Rev. R. Colquhoun, Garrison Chaplain, Allahabad, of a son.

DASHWOOD—March 20th, at Bangalore, the wife of Thomas F. P. Dashwood, of a son.

DUMBELTON—March 20th, at Ootacamund, the wife of F. Dumbelton, Esq., of a son.

GREY—March 18th, at Bhawulpore, the wife of Captain Grey, B. S. C., of a daughter.

HUTCHINSON—March 14th, at Comila, Tipperah, the wife of Mr. L. W. Hutchinson, of a daughter.

JONES—March 21st, at Meerut, the wife of William Charles Nigle Jones, Government Telegraph Department, of a son.

McLEOD—March 22nd, at 8, Middleton Street, Calcutta, the wife of K. McLeod, Esq., M.D., Assistant Surgeon, Bengal Medical Service, of a daughter.

SALT—March 19th, at Toondla Junction, the wife of Mr. J. W. Salt, Traffic Department, E. I. R., of a son.

MARRIAGES.

NORMAN—BARFOOT—March 21st, at the Moorgeehatta Church, Calcutta, J. R. Norman, Esq., to Miss Martha Barfoot.

STANBROUGH—ALLARDYCE—March 11th, at All Saints' Church, Seetabuldee, Nagpore, by the Rev. W. Gale, Chaplain, Kamptee, assisted by the Rev. G. Carruthers, Chaplain, Nagpore, Henry Edward Stanbrough, Esq., Superintendent, Central Jail, Nagpore, eldest son of Dr. H. Stanbrough, Health Officer, Madras, to Annie, youngest daughter of the late Lieutenant Charles John Allardyce, H. M.'s 1st Madras Fusiliers (102nd Foot).

DEATHS.

RABAN—March 20th, Chittagong, H. C. B. C. Raban, of the Bengal Civil Service.

SCOTT—March 16th, at Allahabad, Christiana, daughter of Mr. W. D. Scott, of cholera, aged 10 years and 4 months.

TURNBULL—March 17th, at 11, Theatre Road, Calcutta, Anna, relict of the late Peter Turnbull, Esq., aged 73 years.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

MONDAY, MARCH 27, 1871.

THE "Central Committee," which it appears from the mail letters existed in Paris a month ago, still maintains its position, and is, in fact, master of Paris. That it exercises its power with "vigour" is plain from the report that a "demonstration," of what kind we were not informed, had been routed with a loss of thirty killed. A telegram of the 25th shows that the Committee threatens to be aggressive, in short, to renew the war; for what other meaning can be attached to the statement that the districts surrounding Paris, meaning positions still held by the Germans, should be forcibly occupied? This is a sign of greater moment than the orders for the impeachment of a member of the Government, and the arrest of journalists who seem to defy the Committee. We also learn that "the Revolution" is invading the provincial towns. How soon shall we hear that the Assembly has been driven from Versailles? One of two things must happen—either M. Thiers must conquer Paris, or Paris will conquer M. Thiers. It is plain there is a chance of the war being renewed. What part is Gambetta playing?

THE real reason for the maintenance of the income-tax is that the Government may preserve the machinery of collection. There is no financial necessity for the retention of the tax; Government perpetuates discontent and inflicts the varied evils which flow from the levy of this impost simply to have the engine at hand. Is that statesmanship? In England the tax has been resorted to for the purpose of modifying and re-moulding the fiscal system which prevailed before 1841. The income-tax in England, though frequently irksome, has, in the main, produced real benefits. What does it produce in India? What taxes have been lessened or removed, except the once famous moturpha? And side by side with the infliction of the income-tax, there has been a large undergrowth of taxation, local and imperial, cesses, tolls, rates, stamps, fees, in immense variety. And now the Government of India, instead of repealing the impost altogether, maintains it for the sake of maintaining it. That this proposition, wild as it looks, is not extravagant or inaccurate is plain from the figures set forth so ably by Mr. Robinson. He demonstrated the non-necessity of the tax; in short, he showed that Sir Richard Temple created a deficit in order to cover it by an income-tax. We have before pointed out that Sir Richard has applied the wise rule of under estimating your income, tactically, rather than wisely. Mr. Gladstone habitually practised it, but when he did so most emphatically, he was engaged, not in preserving a large revenue or imposing fresh taxes, but diminishing and abolishing duties altogether. Sir Richard presents a budget and shews an "unreal" deficit, and maintains an odious tax, and he fabricates his deficit by underestimating his receipts. What ground, for example, is there warranting the assumption that, with rising rates of land assessment, the land revenue will be a third of a million less in 1871-72 than it was in 1869-70? What a satire the estimate is upon railroads and irrigation and the many measures adopted to enable produce to reach a market. If the land revenue is falling, it is a condemnation of the Government of the country, an indictment against the provincial administrations, a sign that the estate of the realm is suffering detriment. In the face of the testimony of experienced men Sir Richard puts forward his estimate that the State will suffer a loss of £300,000 in its main revenue. We cannot believe it; we remember the opium delusion which served as a pretext for the odious tax; and we suspect a fresh device. This year opium will serve no longer; the turn of the land revenue has come; and Sir Richard is not afraid to tell the creditors of British India that in the hands of his government their principal security has been allowed to become of less value. Of course they will not believe him; but it is nevertheless a serious imputation to make upon the land revenue administration. How can we help inferring that the imputation has been made for the purpose of creating an imaginary deficit to serve as an excuse for taxation which is but too real? And so with excise and customs, the revenues from these heads are also supposed to be falling; in fact, deterioration, according to the once sanguine Minister, is now the order of the day. Look at the new estate—the so-called reproductive works! The receipts from these are ten lakhs less than they were two years ago. If that is true, what an eloquent commentary it is on the most favoured hobby of the day; what a justification of those capitalists who will not invest without a State guarantee! Thus has the Minister underestimated his income, and although he has added to several heads of expenditure, we cannot feel any sort of confidence that he has overestimated his expenditure. Rectifying the budget by restoring reasonable estimates of revenue, and by equitable reductions under heads of charge, what then becomes of the plea for the income tax? There is none, except that we have already stated the plea which maintains the tax, because it is good—a concrete luxury to which the Government is attached.

Now if we were willing to grant that the Government is entitled to some luxuries of taxation, in the face of the increased provincial levies, luxury in this form is unwarranted. Mr. Robinson showed, and proved it, that the Financial Resolution *encourages* additional taxation on the people. It is to no purpose that Lord Mayo denies the proposition, because the very bills before his own Legislative Council and the bills submitted and to be submitted to the Local Councils demonstrate his error. If he were Governor of Madras or Bombay or the North-West, he would be engaged in devising fresh taxation, and would be puzzled to devise it, so extensive is the tax-jungle already. Even Bengal, which was said to have been fortunate enough to escape the need for new imposts, greatly to the chagrin of those to whom Bengal is as much a *bete noir* as an honour or honourable engagements, is to be taxed somehow because the assignment vouchsafed by Sir Richard is below the cost of administration. In addition to these local taxes we shall all have to pay the income-tax, solely, as has been shown, that an income-tax may be kept up; a tax especially hard on the Presidency towns, and deliberately aimed at the Europeans, official and non-official, upon whom the Government depends for support. To the official it is a reduction of salary; to the non-official it is a fine paid for the privilege of living in the Queen's dominions!

FEW things are more notorious than this, that the Cotton Frauds Act was the result of the clamour of the Manchester men for cotton to supply Lancashire during the American war. Now that there is a plethora of cotton in Liverpool, the active interest of Manchester in Indian cotton cultivation has absolutely ceased. The Act has proved a complete failure; even the Commissioner and inspectors, who have administered it, acknowledge the failure, and Government evidently takes the same view of the subject, otherwise His Excellency the Governor of Bombay would not have hazarded a defeat from Calcutta by introducing a bill to supersede the existing Act.

As it is admitted that the Act is worthless, we trust that the action taken by the Chamber of Commerce will induce Government to repeal it at once. It may be said that nothing is easier than finding fault, and that fault-finders are bound to suggest remedies for what they consider defective. We do not acknowledge the obligation; it is our business to find fault; it is for those who are responsible to devise remedies for admitted wrongs. But it may be said broadly that special legislation is not required, and we should oppose any proposition to burden those engaged in the cotton trade with taxes even for the improvement of cultivation. Such improvement is more a matter for the landlord than the merchant, and Government, as the landlord, should render such help as may seem expedient to increase the quantity and improve the quality of all the productions of the soil. Let it be done through the administration. In the districts the Collectors have great influence with the native cultivators, and being the landlord's agents they are the proper persons to carry out any system which may be organised to improve cotton. If special knowledge is required, qualified assistants might be placed under the Collectors in the cotton districts. The example of the Berars and Khandeish indicates that this is the proper course to pursue.

LADY MAYO, during her rest at Benares, will be the guest of Mr. Forbes, the Commissioner.

THE Hon. Ashley Eden will succeed General Fytche as Chief Commissioner of British Burmah.

A CONTEMPORARY announces the death at Umballa, on the 23rd instant, of Major C. N. McMullin, Bengal Staff Corps.

MR. CHASE, the Collector of Kurnool, notifies that the Madras Government offer a reward of Rs. 300 for every tiger killed on the Nallamalla Hills, in the Kurnool district.

MR. C. COOKE, the former principal of the Delhi College, has been deputed to Sanawur to investigate the charges lately brought against the management of the Military Asylum.

INSTRUCTIONS have been issued by the Supreme Government for the gradual abolition of the fund for the improvement of Government estates in Bengal.

SOME of the Naga tribes have made a raid into Assam. The raiders do not appear to have been in strength; but it is evident that the entire North-Eastern Frontier is in a most unsettled condition.

IT has been ruled by the Government of India that remuneration given to a public officer for performing duties in addition to those of his own office, should not be taken into account in computation of pension.

A COMMITTEE is now sitting at Umballa, of which Mr. Rurford, principal Veterinary Surgeon, is president, with the object of obtaining all possible information regarding the so-called Loodiana disease, which has appeared among horses.

MAJOR-GENERAL NORMAN was to make his statement of military expenditure in the Legislative Council on Friday. Colonel R. Strachey was to make his statement of Public Works expenditure on the same date.

ON the approaching departure of General Fordyce for England, Major-General Beatson will officiate for him in the command of the Sirhind Division. It is not yet known who will replace General Beatson in the divisional command at Allahabad.

THE "Indian Mirror" remarks that the desire of crossing the *Kala Pani*, to compete for the honors of the Indian Civil Service, seems to be fast spreading among Bengali youths. "About half a dozen applications have been received, within the last few days, by the Director of Public Instruction, for certificates of age."

THE "Provincial" Commander-in-Chief of the Madras Army has made the following appointments on his personal staff, from the 5th March:—Major L. A. M. Graeme, 102nd Foot, to be Military Secretary; Major W. H. St. Hill, "Unattached," to be Aide-de-Camp; Major B. L. Foster, Royal Artillery, to be Aide-de-Camp; Captain F. S. Cherry, 4th Light Cavalry, to be Aide-de-Camp; Subr. Major Mahomed Hoossain Sirdar Bahadoor, 4th L. C., to be native Aide-de-Camp.

SOMETHING like a hope is being cherished, says the "Examiner," that the select committee to whom the Income-Tax Bill has been referred will recommend that the measure be limited to a year, and expire on the 31st March 1872. "If the committee do this they will have done their *devoir* towards rescuing the Government of India from the false position in which its financial impolicy has placed it. If the bill be passed as it stands, the public opinion of all India and the course of Government will be progressing in opposite directions,—getting further and further away from each other."

AN early mail, says the "Friend," ought to bring out to India Mr. Maine's new book on Village Communities in East and West. The work promises to be an invaluable addition to his *Ancient Law*. It consists of Mr. Maine's first course of lectures as Corpus Professor of Jurisprudence at Oxford, lectures which were listened to with intense interest not only by ordinary students, but occasionally by men of great distinction. Recent German researches have thrown considerable light on village communities in the West, and Mr. Maine is understood to have brought his unique Indian experience to bear upon the whole of this interesting subject.

THE General Orders of the Commander-in-Chief in India inform us of three courts martial on members of the Subordinate Medical Department. Apothecary John Fitzpatrick was tried at Morar for bring drunk; Assistant Apothecary John Waters, at Jubbulpoor, for being drunk and disorderly; and Apothecary G. R. Jenkins, at Jubbulpoor, for being drunk and disorderly. All of them were found not guilty. In regard to the last named case the Commander-in-Chief remarks—"The Court had no alternative but to acquit the prisoner, according to the incomplete evidence, which, notwithstanding, cannot fail to leave a conviction on the mind of any one who may read it, that the conduct of Apothecary Robert Jenkins was very unsuitable for a medical subordinate in his responsible position."

THE Life Guards had better look to their laurels. "Asmodeus" writes to the "Pioneer" that they were all, the other day, made (sham) prisoners of war:—

"There is a story of the 1st Life Guards going about, which is worth repeating, though I give it 'under reserve.' A sham fight took place on Saturday last on Wimbledon Common in which the Household Brigade and the 10th Hussars took part. It appears that Kingston-on-Thames was supposed to be in possession of the enemy marching on London, and the Household Brigade was sent down to check them. The 10th Hussars were the enemy, and the story goes that the Life Guards marched along as if they were in Regent Street, without skirmishers or patrols, &c., and that the battalions of the Guards did the same, keeping to the high road without attempting to use any of the lanes, and walking right into the jaws of the enemy, who captured the band of the 1st Life and might have cut to pieces the whole body of men! I tell the tale as it was told to me. I saw some gallant guardsmen in the Park yesterday, but I did not dare mention the subject, as you may suppose. Perhaps after all it is an invention of 'those d—d newspapers.'"

ON Tuesday last Mr. Seward left Lucknow, where he had been the guest of the Chief Commissioner for a day or two. He arrived in Agra on Wednesday afternoon. His letter to the Allahabad Club, intimating his inability to attend the dinner they proposed to honour him with, was as follows:—

"Government House, Friday, 17th March, 7 P.M.

"SIR,—An annoying, though I trust not a serious, indisposition obliges me to excuse myself for the failure in my engagement to dine with the United Service Club. Sensible that I should be losing not only a great pleasure but much valuable instruction, I have delayed sending this apology so long as I could indulge a hope that the necessity for it could be avoided.

"I pray you to assure the gentlemen of the Club of my high appreciation of the honour they conferred upon me, and of my deep regret that I am unable to make them my acknowledgments in person at their own table.

"The efficiency of the Government service in India in all its departments commands my highest admiration, and induces on my part fervent wishes for the welfare, prosperity and happiness of all those who are engaged in it.—I am, my dear sir, with great respect, your obedient servant,

"WILLIAM H. SEWARD.

"The Hon'ble the Secretary of the U. S. Club."

MESSRS. WYMAN & Co., Calcutta, have just published a book on "Ontology; being a translation of 'Tatwa Vidya,' a Bengali work, by Babu Dwijendra Nath Tagore." The introduction indicates the nature of the work:—

"True knowledge depends upon the harmony of the two great classes of truth, viz., 'particular' and 'universal.' Sensations give rise to particular truths only. Such concepts as time and space, unity and diversity, cause and effect, and others of a similar kind, give rise to universal truths. These universal truths are purely supersensuous, and are applicable to all objects alike.

* * * *

Without such necessary and universal truths for data, no other truths would be possible. For instance, but for space, the external world would never have come within the sphere of our knowledge; without consciousness, knowable objects would remain unperceived; and without the agency of causation nothing could occur. Necessary and universal truths, therefore, are the ground-work of all knowledge. The science which has for its subject-matter these primary truths is called Ontology. Such truths, in the first place, extend the sphere of our knowledge; secondly, by influencing action, they serve to regulate the will; and, thirdly, they harmonize and embellish the mind, and thus may be regarded from an æsthetic point of view. Hence we shall divide our subject into three parts, viz.:—

I. The knowledge of the *true*;
II. The practice of the *good*; and
III. The enjoyment of the *beautiful*."

AN OPERA-CONCERT COMPANY FOR BOMBAY.

WE are glad to hear that Signor Inzoli's project for an Opera-Concert Company has been revived. A very influential company of Bombay gentlemen has been formed and will meet this week to make the preliminary arrangements. It is satisfactory that the matter has been taken up thus early, and we hope to see a very laudable effort encouraged and supported as it deserves. Every one will admit that Bombay should, if possible, have a full opera troupe for the cold season, and the committee would do well to consider the feasibility of the larger scheme. Calcutta has already made its arrangements for next season.

COTTON EXPORTS FROM THE CENTRAL PROVINCES AND THE BERARS.

STATEMENT showing in detail the quantity of cotton exported from the stations of the Great Indian Peninsula Railway in the Central Provinces and the Berars, from the 1st October 1870 up to week ending 18th March 1871, as compared with the exports up to the same date in the season of 1869-70.

Stations.	Exports for Fortnight ending 18th Mar. 1871. Full Pressed. Bales.	Half Pressed. Bales.	— Dokras.	Total Exports up to 18th March 1871. Full Pressed. Bales.	Half Pressed. Bales.	— Dokras.	Total Exports up to 18th March 1870. Full Pressed. Bales.	Half Pressed. Bales.	— Dokras.
Nagpore	......	......	......	......	159	......	......	198	920
Wurdah	626	150	......	5,691	4,684	11	2,992	9,110	25
Poolgaon	......	......	......	......	1,721	......	......	3,863	158
Chandoor	......	......	......	......	185	......	......	745	202
Budnaira	321	142	......	16,004	3,857	8	16,152	5,841	133
Oomraotee	2,026	329	......	11,499	1,626	......	......	......	......
Moortizapore	......	486	......	......	3,254	350	......	3,211	435
Akolah	......	95	......	......	233	103	......	2,684	733
Sheogaon	859	1,279	300	7,037	12,677	765	8,125	10,879	4,343
Khangaon	3,998	223	431	31,998	2,240	3,040	2,668	128	......
Nandoorah	......	......	75	625	1,354	211	19,678	4,634	1,267
Mulkapore	......	......	40	......	......	2,337	......	......	992
Booranpore	......	......	265	......	......	2,684	......	......	2,563
Khundwah	......	......	131	......	......	2,475	......	......	2,803
Seonee	......	......	......	......	......	885	......	......	......
Sohagpore	......	......	......	......	......	7,208	......	......	......
Garrawarra	......	......	227	......	......	2,046	......	......	......
Bagra	......	......	186	......	......	1,524	......	......	......
Bunkerry	......	......	......	......	......	66	......	......	......
Total	7,830	2,704	1,655	72,855	31,990	23,508	49,615	41,296	14,569

Totals

	1870-71.	1869-70.	1868-69.
Full-pressed	72,855	49,615	56,320
Half-pressed	31,990	41,295	115,712
Dokras	23,508 / 3 = 7,836	14,569 / 3 = 4,856	49,296 / 3 = 16,432
	112,681	95,766	188,464

A. J. DUNLOP,
Assistant Cotton Commissioner, West Berar.
Dated Camp Akolah, 25th March 1871.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

SPREAD OF THE PARIS INSURRECTION.

PARIS, 25TH MARCH.

The Central Committee have ordered that an accusation be issued against a member of the Government, that hostile journalists shall be arrested and that the surrounding districts of Paris be forcibly occupied.

The Revolution is spreading to the provincial towns.

The Versailles Assembly have adopted by 423 votes against 79 a project for the organisation of Volunteers.

ARRIVAL OF GERMAN BATTERIES BEFORE PARIS.

PARIS, 25TH MARCH.

The insurgents have taken possession of the Palace of the Louvre and attacked the house of a Mayor. After a parley they agreed to leave the Mayor's house to the loyal Guards.

It is asserted that the Central Committee and the Mayors of Paris have come to an understanding. The Communal elections took place on Thursday. The election of the Commander-in-Chief will be held to-day.

Owing to the disturbances in Paris the Germans are taking precautionary measures. Their batteries have again arrived before Paris, and their troops are being concentrated.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 24TH MARCH, NOON.

The Liverpool Cotton Market to-day was firm.

Total Weekly Sales of Cotton		84,000	bales.
" " "	Surats	16,000	"
" Stock of Cotton		780,000	"
" "	Surats	126,000	"
" Weekly Import of Cotton		78,000	"
" " "	Surats	10,000	"

Consols, 92.

Arrivals—Orlando, Glensannox, and Express.

LONDON, 24TH MARCH, AFT.

The Liverpool Cotton Market to-day continued firm.

Fair Dhollera, 6d.

The Manchester Market to-day has been stronger, but prices were unchanged.

By Indian Telegraph.

LATEST NEWS FROM CHINA.

HONGKONG, 18TH MARCH.

Permission has been granted to appeal to the Privy Council against the decree of the Court in the Volga case.

Dense fogs along the coast retard communication with ports. The Hongkong and Shanghai cable has been buoyed off Foochow in consequence.

ARRIVAL OF THE ENGLISH MAIL OF THE 3RD MARCH.

THE P. & O. steamer Surat, Captain E. J. Baker, arrived in harbour about eight o'clock on Saturday night with the English mail of the 3rd inst. She left Suez at noon on the 12th, reached Aden at 6 A.M. on the 18th, and resumed her voyage at 2 P.M. the same day. She has brought the following passengers:—

FROM BRINDISI.

Mr McKewan, Mr Harrison, Mr Stephens, infant and European female servant, Colonel and Mrs Carden, and European female servant, Mr Cordry, Mr Tipping.

FROM SOUTHAMPTON.—Mr. Browne.

FROM SUEZ.

Mr and Mrs Charrier, Two Misses Murray.

FROM ADEN.—Mr Banks, and native man servant.

POLITICAL LETTER.

[FROM OUR OWN CORRESPONDENT.]

MANCHESTER, 3RD MARCH.

EUROPE enjoys once more what as a matter of course are called the blessings of peace—such a peace as Napoleon used to make, and as no nation valuing its independence can long submit to. France has been brought very low by the war. The destruction of property and waste of industry must be valued at hundreds of millions; the interest on the cost of carrying on the struggle on the French side, added to the annual tribute of £10,000,000 which has been exacted by the Germans, will increase the yearly expenditure by perhaps £20,000,000 sterling; and the revenue will be collected with difficulty for some time in the departments ravaged by the invasion, besides being permanently lessened by the loss of the taxes from two of the wealthiest provinces of France. M. Pouyer-Quertier, the new Finance Minister, has therefore as difficult a task to fulfil as ever Minister was vexed with. Some friendly English critics recommend him to disband the army and lay up the fleet, and let France quietly accept the *rôle* of Belgium or Switzerland till the national increase of wealth enables her to think seriously of regaining her lost position in Europe. But the state of public feeling in France would not permit any Government to do this. The country is still jealous of its reputation, and requires of its representatives to claim for it at all times the influence of one of the great Powers of Europe. Besides, who would undertake to govern France without an army? When the prisoners of war return, there will be fully half a million of men trained to arms to be either disbanded or re-organized. Can these men be scattered about the country without danger of encouraging brigandage and civil war? No; France must maintain her large standing army, and peace will bring no reduction of the armaments which waste the resources of Europe. It may be long years before France feels herself equal to another effort to regain the provinces wrested from her by the Germans; but one may fairly hope that she herself is at last persuaded the first thing to be done towards gaining her revenge for the shameful treaty of Versailles is to give stability and freedom to her institutions at home. The remarkable scene in the Assembly at Bordeaux on Wednesday, when an indiscreet partisan of Napoleon provoked an almost unanimous condemnation of the Empire, shows that the Imperialist party has really ceased to exist even among those peasant electors who for 20 years were constant in their devotion to the Emperor. The Legitimists dare not bring forward a candidate of their own; and there are no young Orleanists. M. Thiers has surrounded himself with some old men of the period anterior to 1848, but even in this Ministry of the present he has been forced to find places for Republicans, and when he looks to the future he must see that, if he wish to continue to rule, he is bound to seek an alliance with the youth and intellect of France, which is almost without exception Republican. There was, therefore, probably significance in the emphatic declaration he made at Bordeaux that the Assembly itself now holds the sovereign power in the nation. Whatever his personal predilections may be, M. Thiers is too shrewd a statesman not to understand that the cause of monarchy has no longer any hold on the affections of Frenchmen, and too ambitious a man to risk the loss of power for the sake of an idea. Moreover his patriotism is above suspicion, and as all his faculties will henceforth be devoted to providing his country with the means of tearing to pieces the treaty hard necessity has forced him to put his name to, he will, it is reasonable to suppose, frankly cast in his lot with the Republicans, who alone can assure France against the evil of perpetually-recurring revolutions.

The French have accepted their fate for the moment with a dignified resignation that was quite unlooked for. At Bordeaux all the deputies "had the courage of their misfortunes," and voted one way or another on the treaty, instead of abstaining; and the Parisians have, on the whole, taken the German march into the capital very quietly, for the crowds that gather about the victors seem to be chiefly composed of the roughs who in great towns spend most of their time in the streets, and there has been no more serious disturbance than might be witnessed at a Lord Mayor's show. This state of things could hardly last long, however; and it is well that the treaty provides for the immediate evacuation of the interior of Paris by the Germans. Why the besiegers insisted on such a sorry triumphal entry as they have had it is difficult to explain. There can be no real satisfaction to them in entering a deserted quarter of Paris, and being shut out by barricades from the theatres, the shops, and the boulevards. Paris is to them a city of tombs, instead of the gay and splendid capital of pleasure in which they hoped to find rest and enjoyment after all their hard-won victories. It seems silly and childish to have wantonly irritated the French by sending in troops to march with these maimed rites as far as the Place de la Concorde, and to bivouac in the Champs Elysées; for Germany herself will be annoyed to learn that her Emperor only went as far as the racecourse at Longchamps, and that Bismarck only drove to the Arch of Triumph to take a last look at the French capital. Napoleon did the thing in much better style in Berlin; and the feudal chief of the restored German Empire thinks it a sufficient justification for any piece of folly or iniquity to say, "Oh! Napoleon did as much or more unto our fathers."

The Emperor William, with delightful simplicity, hopes "the greatness of Germany may now be consolidated in peace." Of course, he would like to have peace, now that he has secured all the objects of his ambition; but there must be two parties to such a bargain, and it is natural that the powers he has despoiled should not take his pleasant view of the actual situation. Besides, there are other matters requiring settlement, even if France be in no condition to draw the sword again for some time to come. There is the Eastern Question, in addition to the new Western Question, to be resolved in one way or another. The German Emperor, having his hands no longer tied by the war with France, has ostentatiously avowed the existence of a secret understanding between Prussia and Russia, in a telegram in which he thanks the Czar because "Prussia owes it to you that the war did not enter upon extreme dimensions." Mr. Gladstone and Lord Granville, whose special boast it has been that England's influence localized the war, must be specially delighted with this intimation that Germany owes them no thanks, and that she had secured herself from the first against the possible interference of neutral powers by means of a secret understanding with Russia. The time has now come for Russia, who never renders her good offices for nothing, to claim an equivalent for the services she has performed to Germany; and Lord Granville will no doubt discover at the next meeting of the Black Sea Conference what it is intended that that equivalent shall be. English Liberals in general are now at last awakening to a consciousness of the existence of a compact between the two great military despotisms of Russia and Prussia to destroy the influence of democratic or Western Europe; and England may yet have a word to say before that design is fulfilled.

The Gladstone Ministry is ruining itself by its own blunders. Mr. Disraeli is in capital spirits on account of the flagrant mistakes of his opponents; and his rattling party speeches on Mr. Gladstone's statements about the neutralization of the Black Sea and on the proposal for a secret committee on the state of Westmeath recall his best days, while the Premier's savage retorts show that Mr. Gladstone has begun to lose his temper again—an ominous sign of decay of confidence in his own strength. The Westmeath business has disgusted the Liberals and exhilarated the Conservatives, and there is a still worse affair coming on for discussion—the enforced retirement of Sir S. Robinson from the Admiralty. I don't know what truth there may be in the rumour that Mr. Baxter has refused to defend Mr. Childers's conduct in this matter; but Mr. Stansfeld makes no secret of his conviction that the conduct of the First Lord is indefensible. The weakness of Mr. Childers seems to be that he can't say "No." He allowed himself to be worried into building the Captain; and now he tries to make Robinson and Reed the scapegoats for the loss of that ill fated ship. Perhaps the quarrel may be patched up by Childers's resignation; but the Ministry will be greatly damaged by it, and it will be surprising, with the secret dissatisfaction provoked by their foreign policy, added to the discredit brought upon them by these minor matters, if the Government succeed in weathering the session—not that their fall would, in present circumstances, be a subject for congratulation; for there is no one to succeed them but the old Conservative lot, who have no policy at all on any question, domestic or foreign.

J. M. M.

WEEKLY COMMERCIAL LETTER.

[SPECIAL FOR THE "BOMBAY GAZETTE."]

LONDON, 3RD MARCH.

THE terms of peace, and especially that condition which gives the Germans a money indemnity of two hundred millions sterling, have been almost the sole topic of discussion in the City this week. We had got so accustomed to talking glibly about hundreds of millions of pounds and milliards of francs, that payment of anything specially enormous seemed quite in the natural order of things. Yet now that we are confronted with the naked reality we are fairly staggered. How is France to raise so much? and where is she to obtain it? The two questions, I need scarcely remind your readers, are quite distinct. Of course, France has within her resources far exceeding the amount of the indemnity, which she can pledge to a lender, and the security would be ample. But who is to lend or to find means of supplying so tremendous a sum of money? Bullion to that amount cannot possibly be got at once, and even by instalments the operation would be difficult. However, it must be done somehow. Prussia will have her bond; the payment must be in hard cash, with interest up to the date of discharge, and until then her troops will settle like locusts on particular districts of France. Yet the operation, though difficult, is quite practicable, and I believe it will be completed much more promptly than many persons suppose. So far as we yet know, the details of the arrangement are as follows:—Of the two hundred millions, forty millions are to be paid during the present year and the remainder within three years. Half of the forty millions must be found at once, that is before the Germans evacuate Paris altogether, and the other half must be paid before the invaders leave the Department of the Seine. As for the one hundred and sixty millions, the Germans will gradually retire from France as the instalments are paid, interest at the rate of 5 per cent. being charged up to the final discharge. The discussion as to the mode of meeting all this liability has been a good deal complicated by a collateral point raised as to part of the indemnity being payable in Rentes. The facts of the case on this point are however, I believe, very simple. For whatever amount is not paid in immediate cash the German Government will be inscribed on the French "Grand Livre" as state creditors, receiving their interest—5 per cent., not 3—and as the principal is paid off the inscription will be cancelled. The idea occurred to some people here that the Germans would take Rentes for all or nearly all the indemnity, drawing their dividends half yearly, and thus remaining as it were the permanent creditors of the French nation, which would virtually pay tribute at the rate of twelve millions sterling a year. But the notion is preposterous. Bismarck is not a fool; he knows better than to make an arrangement which would keep constantly and vividly before the French people the temptation to repudiate at the first convenient opportunity. The whole payment is to be in cash, to be completed in three years.

The first question then is, how is the forty millions to be paid? That M. Thiers and his colleagues will move heaven and earth to raise that sum is certain, if only because it is absolutely necessary that the ever-present danger of a collision between the Parisians and the Germans should be removed by the removal of the unwelcome spiked helmets to a point as far from Paris as possible. Even Rheims will be pronounced too near by those who bear the responsibilities of Government. The twenty millions, then, will be scraped together within a month at latest, and I have little doubt that the other twenty will be procured three months after that. Nor do I think there is much mystery as to how the bullion will be found. At the date of its last weekly return the Bank of France had thirty millions sterling value of specie in its coffers. It has still I dare say twenty-five millions. Its notes were declared inconvertible at the beginning of the war, and the Bank was left free to pay its depositors just as much in cash as it found convenient. Supposing then that the Government borrows from the Bank fifteen millions, and that the other great bankers, Rothschild, Hottinguer, Fould, make up five millions more, which they could easily do, we have the twenty millions at once, while the Bank is still left with ten millions to act as a specie reserve for the benefit of trade and to provide small change. Then, how will the Bank and private capitalists be repaid? They may receive Treasury Bills or Rentes, or, more likely still, a proportion of both, and they will sell or raise money on these on the Bourse or elsewhere. Much will find its way to London and payment will be taken in gold. I have no doubt we shall send over five millions sterling in cash at least to France. Meanwhile what will have happened with the twenty millions paid to Germany? Will it be kept in the Treasury chest, as that astute barbarian Frederick the Great used to do? A small portion may, but the larger will be employed as profitably as possible. The first effect of the demand for bullion in England will have been a rapid rise in the rates of discount, and, to obtain the benefit of this, money will be sent from Germany and wherever else it is most abundant, and therefore cheap. Thus the twenty millions will be kept circulating, and much of it will flow back to the countries whence it was taken to be laid out in their money markets. Such, I imagine, will be the general direction which all the movements connected with the payment of indemnity will take, and the same remarks that apply to the first twenty millions apply to the succeeding instalments. Of course, if the Germans accepted Bank of France notes for part of the sum, the pressure at particular stages will be somewhat modified.

But, even if the lenders of so large a total were content to accept Treasury Bills and Rentes for most of their advances—which is not at all likely, though they might take such equivalents for the first of the payments—the French Government would still be obliged to come into the market with a loan. There was a report on Tuesday that they would at once seek to raise sixty millions sterling by this means, but that is probably an enormous exaggeration. Half the sum is more likely, and they would get most of that in France itself if they brought out the loan with a lottery, which would be exceedingly popular. This however is still in the future, and will depend upon the consultations which M. Thiers—himself an excellent financier—and his new Minister of Finance, an outrageous Protectionist, will hold with the Committee of the National Assembly charged to examine into the whole subject of French finances.

Under these circumstances, with a sudden and heavy demand for bullion and a return of much French capital which had been sent over here for safety, it is no matter of surprise that a strong demand for money and an upward movement in the rates of discount set in rapidly. On Tuesday last the rate in the open market had gone up to 3 per cent., leading as a natural consequence to the great bulk of the discount enquiry being directed to the bank. The enquiry was more by way of precaution, but it was general and therefore formidable, and the natural consequence was that yesterday the directors raised the official minimum to 3 per cent. I have no idea that this change will do much to check the demand, and indeed the brokers in the open market at once raised their terms to 3¼ to 3½ per cent., in the full belief that another upward movement will take place at once. Up till now, the demand for money, though heavy—the addition to the "other securities" within the last fortnight, held by the Bank of England has been about six millions and a half sterling—has been entirely by way of precaution, and has led to no drain of gold. The real drain will come within the next two weeks, and the only mode of checking the flow and correcting the exchanges is a rapid upward turn of the bank screw.

The Board of Trade returns for last December and for the year were only issued on Wednesday. Their interest is largely superseded by the previous publication of the January tables, but they still possess some notable features. Our total export for December was £17,178,058 against £15,594,978 in December 1869; the amount for the year was £199,640,983 against £189,953,957 in 1869. The shipment of cotton yarn to Bombay was for the year 4,848,899 lbs. against 3,619,023 lbs. in 1869—that of cotton manufactures, piece goods, plain, printed or coloured, was 132,810,521 yards against 144,796,752 yards in 1869. The import of cotton in the year from British India was 3,049,998 cwts. against 4,298,012 cwts. in 1869. The declared value of the total exports to Bombay and Scinde last year was £4,604,902 against £5,193,760 in 1869.

The Indo-European Telegraph Company had their meeting on Monday and passed their report for the 11 months ending 31st December last. It disclosed a most unfortunate state of things, fully confirming the announcement I made some months ago that the line was not paying expenses. The receipts for the eleven months were £25,268-1-3, and the expenses including maintenance were to exactly the same amount. The real state of matters however is even worse, for the revenue has not been sufficient to pay the cost of maintenance, and Messrs. Siemens bear the difference according to the original agreement. How the costs have been so heavy is explained by the series of accidents to which the line has been exposed. On the 7th of July last the earthquake occurred in Georgia, by which both the land and cable lines were destroyed. The damage to the land wires was soon made good, but the injury to the submarine cable in the Black Sea was much more serious. The description of this mishap in Messrs. Siemens' report really reads like an extract from Johnston's "Handbook of Physical Geography." The cable was torn in two places; but in endeavouring to raise it, it was found to be covered with earth at a particular point, a result that could only be explained by a submarine landslip having taken place. It then appeared on enquiries—which it seems a pity were not made at the very outset—that such convulsions were very frequent; so it was deemed best to give up the submarine cable in the meantime, and to construct a substantial land line along the Circassian coast. This has been done, every assistance being afforded by the Russian Government, and since the 1st of January messages have passed between London and Teheran without difficulty. Siemens admit that they are incurring a very considerable loss, but they believe the line will before long prove both commercially and technically a complete success—an opinion with which I by no means coincide.

I am sorry to say the Lords Justices yesterday refused their sanction to the Albert Life Assurance Company Reconstruction scheme, Lord Justice James stating that the Act left them no alternative. He at the same time expressed the utmost sympathy with the shareholders and an opinion that the case was one for special legislation. Acting upon this hint, the committee will I believe at once apply to Parliament. Sir Roundell Palmer stated in the course of the pleadings that of 57 insurance companies in liquidation in Chancery, some of which had been undergoing that process for 15 years, not one has yet been completely wound up.

A further dividend of 15s. in the pound, making 20s. in all, has now been declared by the liquidators of the East India Cotton Agency Company, Limited.

Among the failures of the week are J. N. W. Jeffrey & Co., of Compton House, Liverpool, the great haberdashers and silk mercers—the liabilities are estimated at £400,000; others are—Macnen & Co., Liverpool; Edwin Earle, commission agent, Manchester; and one or two firms in the States whose connections are chiefly local.

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THE GERMANS IN PARIS.

PARIS, THURSDAY, MARCH 2.

EARLY yesterday forenoon the sun broke out through the mist, and, much to the disgust of the Parisians, heaven itself appeared to smile on the German masses as they tramped down the Champs Elysées. After the advanced guard had been for some hours in Paris, tempting bait for exalted patriotism to snap up, large bodies of troops were seen marching from various sides of the Bois de Boulogne in the direction of the Arc de Triomphe. Long lines of brass-pointed helmets, bayonets, and sabres glittered in the sun, and soon the different uniforms could be distinguished as the invading host approached and finally enveloped the Triumphal Arch, whose bas-reliefs are still planked [illegible] though not likely now to be injured by shells. It was settled with the French Government that 30,000 [illegible] should enter the city and remain three days, but the [illegible] which came into Paris must have been greatly in excess of that number. I am told that 40,000 men, [illegible] batteries, after a grand review held by the Emperor William at Longchamps, marched into this city, and [illegible] bands playing and colours displayed effected their triumphal entry and took over their quarters. There were very few of the bourgeois class to be seen in the [illegible] which watched the enemy march by, and fortunately Belleville remained in its trenches—for Belleville is [illegible] entrenched and swears to die rather than surrender its heights to the Prussians, who would probably [illegible] parish than attempt to take them. However, the conduct of the Parisians during the day was [illegible] dignified, and though there were a few [illegible] cries uttered against the German troops, the general behaviour of the lower orders was better than could have been expected, and they did not resort to firearms. Now and then the intractable [illegible] carried his provocations too far, and once or twice the German soldiers charged their tormentors and smote them with the flat of their bayonet-swords; as a general rule, the enemy put up with the epithets with which he was loaded, and which were perhaps seldom understood. But when some young [illegible] began to throw stones it was high time to take measures. As far as I am aware no one was [illegible] yesterday, except a few unfortunates who [illegible] enter into conversation with the enemy; some of these persons were roughly handled by indignant patriots.

Most of the shops in Paris were shut, even in quarters removed from the Prussian zone; the cafés and restaurants along the Boulevards were closed, and for the moment the Parisians have renounced dominoes and absinthe; and the pleasant dinners at Bignon's, [illegible]'s, Voisin's, Vefour's, &c., are not to be dreamed of. The German troops, in fact, entered a city which hardly condescended to look at them; balcony and window were deserted, the audience had retired, and the actors played their grand military spectacle to a beggarly account of empty boxes. [illegible] that Count Bismarck penetrated as far as the Arc de Triomphe, perhaps smote it with his [illegible] and then cantered back to Versailles to [illegible] off business with the National Assembly at Bordeaux. After much marching and countermarching of horse, foot, and artillery, which lasted [illegible] shortly after noon till past four o'clock, the Germans got into their quarters, and the Champs Elysées appeared to have been turned into a vast barrack. Commissariat waggons, orderlies, small detachments of cavalry and country vehicles encumbered the roadway; [illegible] and men paraded the side walks, and officers [illegible] also were to be seen looking out of the windows of the houses, where they have been thickly billeted. A number of troops bivouacked in the gardens of the Place de la Concorde, and more troops round the Arc de Triomphe, and guns were disposed so as to sweep every avenue by which Belleville might approach to the attack. As evening came on the Prussians lighted their camp fires and prepared to pass the night on bundles of straw which had been provided by their own commissariat, and all night long the men who bivouacked indulged in the singing of martial songs and spiritual hymns. At the boundary line traced by treaty, where the Rue de Rivoli enters the Place de la Concorde, and beyond which the enemy is not to advance, a kind of barricade, composed of ammunition waggons, was thrown up, and was guarded on one side by French, on the other by Prussian soldiers. There was just a small aperture at one corner through which unarmed citizens were allowed to circulate; on one side of this barrier you were in France, on the other in Germany.

This morning the sun again shone out brilliantly, as if to mock the sorrow of the inhabitants, some of whom, in sign of distress, have hung out a black flag. The Prussians continue to hold the zone set apart to them almost to themselves. There are very few curious people about, and not a single spectator at the windows. This morning M. Picard, Minister of the Interior, is to go to Versailles to demand the instant withdrawal of the Army of Occupation, in accordance with stipulations. As to the number of troops which have been poured into Paris, the stipulations have not been very strictly guarded. Just now, as I walked down the Champs Elysées, fresh soldiers were marching in—I must say, only bearing their side arms; but then the treaty refers to arms, and not accoutrements. The soldiers now in Paris say that they have received orders to leave the capital early to-morrow, but there is a suspicion that the men who march out are to be relieved, and that in this way the entire army quartered outside will be gratified with a glimpse of the city they have been so long looking at from a distance. There is a short note in the *Official Journal* this morning which congratulates the population on the dignified conduct which it has maintained under very trying circumstances. The organ of the Government notices especially the closing of the Bourse; even speculators have retired from the field for the present, though it is a difficult task to drive your modern money-getters from the Temple.

The Emperor has not yet made his appearance, and though several waggons belonging to his Majesty's staff entered the Palace of the Elysée yesterday, it is now considered doubtful whether he will pay his intended visit. The German troops expected him in Paris yesterday evening. As far as danger goes, I fancy that his Majesty would run no risk, as the violent irritation of the population has evaporated and been replaced by a much calmer resentment. The people in the occupied zone who dreaded a popular movement and sanguinary reprisals are plucking up courage, and beginning to consider life and property tolerably safe. The German troops have evidently [illegible] not allowed themselves to be exasperated by the taunts of a portion of the population, and it must be admitted that their conduct has neither been hasty nor overbearing.—*Pall Mall Gazette*, Mar. 3.

The *Times* publishes the following from its special correspondent in Paris, dated March 2:—

"A profound gloom reigned over Paris last night. Large crowds collected towards midnight near the Porte St. Denis, but the night passed off quietly. All the avenues to the Champs Elysées are strongly guarded by troops of the line and National Guards. In places large groups of German soldiers are only separated from a crowd of French soldiers by a barricade [illegible]. The sentries of the respective armies are generally about ten yards apart. The Place de la Concorde and Champs Elysées are crowded with Bavarian and Prussian soldiers, lounging about and amusing themselves. Thus far they have behaved with the utmost propriety. French people pass between the lines without hindrance. The district occupied by the Germans attracts a good many curious and idle spectators, all of the lower class. No newspaper has appeared this morning. All the shops, theatres, the Bourse, and even the restaurants are closed. Numerous outrages have been perpetrated by the populace upon both men and women who are suspected of living in friendly relation with the Germans, and it is not safe to be seen in communication with them."

The *Daily News* publishes the following telegram, dated March 2:—

"In the worst days of the siege Paris never seemed so dead as it is now. No newspapers, no shops open, no kiosks open, no cafés open, no theatres open: few signs of life in any direction. The National Guards are protecting the city with double care. The front line of guard round the German quarters is held by the regular troops. At one time it was supposed that some of the Germans would break the lines in search of night adventures, but they have behaved very peaceably, and have evidently been under orders to act with great circumspection. All the respectable people keep away from the Germans; and the Germans keep to themselves. Yesterday the mob took to throwing stones here and there. No one can foretell what they may not throw to-morrow. As the troops came in yesterday, the refuse of the population seemed inclined to be insulting, and took many opportunities of shouting 'Vive la République,' and jeering at the German soldiers. There is likely to be still more jeering when the troops depart. They will, it is believed, quit the city to-morrow. It can scarcely be hoped that they will do so without receiving some provocation."

A correspondent of the *Telegraph*, whose despatch is dated March 2, noon, says:—

"The German troops commenced visiting the Louvre [illegible]. Comparative calmness prevails in the city. [illegible] and Montmartre, however, are in a very excited [illegible]. Barricades are erected in the latter district, [illegible] with cannon and mitrailleurs. Vinoy, having [illegible] guns, while the mob have nearly 200, can do [illegible]. The Emperor personally will not enter Paris, [illegible] the Crown Prince."

The Paris correspondent of the *Times*, describing the entry of the Bavarians, writes:—

"There is, indeed, a curious mixture of simplicity and dignity in the whole proceeding. It is evidently looked upon as a pure matter of business; the faces of the men are devoid of any expression of curiosity or of boastfulness: the officers who are marching seem to be concentrating all the energy of their nature on having their backs and their legs as stiff and as straight as possible. They glanced neither to the right nor to the left, but glared straight before them, as if their eyes had been drilled as much as their bodies; those on horseback, either galloping to and fro, arranging the march of the columns or gravely leading their regiments, there was nothing in their manner to indicate that they were not in the habit of marching down the Champs Elysées every day of their lives; there was, indeed, a certain grotesqueness in the absence of any effort for effect. Every now and then a tumbledown old carriage, with soldier servants smoking pipes, played its part in the column, and the officer whose uniform was more gorgeous than any other came in between some cavalry and artillery in a little black basket pony carriage. The French, quick to see defects where display is in question, were highly amused at these incongruities. In their eyes there were a hundred little evidences that these men who had crushed them, and were now marching past in unconscious simplicity, were in some manner barbarians. There was no chic; that was a consolation, at all events, for it was not to be denied that they had other qualities which were a good deal more to the purpose. Perhaps the very consciousness that their behaviour was in strong contrast to what their own would have been on a similar occasion was not without its effect upon the minds of the spectators. They could not realize a French army entering Berlin with no song of triumph, no exposition of trophies, no theatrical display of any kind. They may have remembered, indeed, how M. Thiers describes the gallant entry of the First Napoleon into Berlin, and contrasted it with this, in which neither the Emperor nor his son has taken part. It was curious to watch the countenances of the French crowd as they gazed at a party of Germans reading the names of Napoleon's victories over them on the arch above their heads, with as little emotion as if they were schoolboys learning a lesson. For a long time the whole of the space round the arch was filled with soldiers waiting for their turn to march down the avenue, which was becoming pretty well packed by this time from the top to the bottom. Suddenly, up rode Bismarck himself, smoking a cigar, gazed at the scene for a few moments, and turned round and rode slowly away without going beyond the crest of the hill. When the army at the lower end of the Champs was massed in close order in columns of companies, an amusing scene occurred as the men went at a quick double to fill up the gap till it almost became a race. Then came several batteries of artillery, foot and horse, clattering along at a gallop, and making a brave show. I could feel, as I stood among the people, that they were becoming more and more impressed in the degree in which they felt they were being completely ignored."

The *Journal Officiel* of March 2 says:—"The Bourse and all the shops are closed. Paris has voluntarily suspended her life, and feels the responsibility weighing upon her in such a painful moment, and that it becomes her not to add to the misfortunes she has already to bear others more terrible that might be irreparable. Paris understands this fresh trial must be endured with dignity and fortitude. After having heroically endured famine and miseries, Paris is capable of a still greater courage."

Regarding the conduct of the Parisians, the *Times* correspondent says the attitude of the mob has more than once been so insulting that the Germans have handled their rifles threateningly. Now and then it has been found necessary to ride at the crowd to keep it quiet, but it is composed of quite the lowest classes, and the rioters are for the most part mischievous boys.

The correspondent of the *Telegraph* says the French were, as a whole, well behaved; though from time to time one heard most abusive language applied to the Prussians, such as "Sacrés cochons!" "Sales bêtes!" They appeared, however, to take no notice.

The following particulars are given in a telegram through Mr. Reuter's office, dated Mar. 2, night:—

"At 1 P.M. there was great excitement at all the gates of the Louvre and the Carrousel, in consequence of the crowd perceiving Germans walking in the courts of the Louvre and the Carrousel. Loud cries of indignation and hisses were raised, and some of the Germans assuming a provoking air, the crowd wanted to force the line of troops. The French soldiers kept them at a distance from the gratings, and pieces of cloth were then placed over the gratings in order to hide the German soldiers from the sight of the crowd. The excitement appeared to subside. It is said that the Germans penetrated into the gardens of the Tuileries, the Carrousel, and the Louvre, forcing their way past the sentries. The Parisian population is convinced that the attitude assumed by the Germans showed an intention on their part of provoking a collision. Should the Germans not soon evacuate Paris conflicts will certainly occur between them and the populace. Some Germans wished to pass the line of demarcation, offering their hands, and saying that now peace was concluded they were friends, but they were repulsed, and the reply was made to them, 'We are conquered, but with the conditions that Bismarck has imposed we shall never be friends.' Some Prussian officers disguised penetrated into the town; but being recognized, their lives were endangered. They were protected by the authorities and reconducted to the German lines."

THE FIRST PRUSSIAN IN THE CAPITAL.

THE first Prussian officer to enter Paris was a Count who has charge of the ambulances within the greater portion of the district around St. Denis. He determined to enter the city for the purpose of visiting some of the wounded Germans, whom he knew to be in hospital there. Since the armistice was concluded, he has repeatedly attempted to fulfil his mission of humanity, but always failed to obtain the necessary permission. On Monday, Feb. 27, however, he determined to take his chance. Dressing himself in plain clothes he accompanied a well-known inhabitant of St. Denis, who, like him, belonged to the International Society for the Sick and Wounded, and who was daily in the habit of going to Paris on business. What befel him is narrated by a correspondent of the *Daily News*:—

"At the gates which leads into the district of Montmartre they were summoned by a captain of the National Guard to give an account of themselves. Dissatisfied with the answers he received, and disbelieving the story told to him, he informed the occupants of the carriage that they were his prisoners, and that they must accompany him to the Committee of Public Safety. While this colloquy was going on other National Guards gathered round, and a crowd of howling patriots called for the instant punishment of the Prussians. The women were the most vociferous, and, judging from their exclamations, the most bloodthirsty. As the brougham moved slowly along, the multitude increased every moment, in numbers and in wrath. Missiles were hurled at the vehicle. The instant death of its occupants was demanded. Nor did the National Guards exert themselves to calm the passions of the mob. They did their best to foment them, and they only begged for a short respite from the violent demonstrations in order that the execution which they considered a matter of course might be conducted with at least some semblance of decorum. When the house was reached in which the patriots were installed, the occupants of the vehicle were ordered to leave it. As they did so, a struggle arose between the section which desired to inflict summary vengeance, and the section which desired to favour their victims with the form of a trial. In this encounter the victims were struck more than once. The Prussian count received a severe blow on the temple with the butt end of a gun, in addition to several blows on other parts of his body. His cheek was cut open; the blood poured down his face. This sight added fuel to the flame. To gaze upon blood seemed to affect the mob much in the same way as the scent of blood affects a tiger. Renewed cries of 'Death to the Prussian!' were raised on every side. Fortunately a small number of the National Guard persevered in their resolve to shield the prisoners from instant execution. After a hard struggle, the prisoners and their guards made their way into a large room where the Adjoint of the Mayor, Clemenceau, was administering justice. The Adjoint had no sooner heard the story than he reproached the rioters in deservedly strong language for their brutal and unwarrantable conduct. He referred the further investigation of the matter to the Prefecture of Police. The difficulty consisted in getting the prisoners conducted thither. They were shut up for two hours in a room in the hope that the fury of the mob would abate. While there a military surgeon was asked to examine the wounds of the Prussian count. He gave a hasty glance, uttered a few angry words, and then left the room. The Frenchmen who were present did not conceal their disgust at this piece of gratuitous insolence and inhumanity."

PAYMENT OF THE WAR INDEMNITY.

BORDEAUX, March 3.—M. Crémieux has addressed a letter to M. Grévy, the President of the National Assembly, dated the 1st inst., in which the ex-Minister proposes that France should promptly subscribe the war indemnity of five milliards in order to rid herself of the Prussians. He says, Let each of us consider the state of his fortune, and let us make an advance to our country which will be repaid over a long course of years. M. Crémieux himself offers 100,000 francs for this purpose.

A HORRIBLE SCENE IN PARIS.

THE *Debats* of Feb. 27 gives an account of the popular demonstration on the previous day, which was marked by a fearful crime. Since Friday (24th)—the anniversary of the revolution of 1848—great crowds of people had assembled at the Place de la Bastille, where a perpetual parade of National Guards defiling in front of the Column of July was in progress. From 6 o'clock on the morning of Sunday until evening detachments marched up to the column, the ornamental figures around which were covered with crape, and occasional addresses in praise of the Republic were delivered. Towards the afternoon a body of some 200 or 300 men were seen emerging from the Rue St. Antoine escorting, or rather dragging, a well-dressed man, who, bareheaded, was held by the collar by two Chasseurs-à-pied. Loud cries of "To the river!" "He is an informer, a spy of Pietri's!" were heard, while other voices exclaimed, "They want to restore their bludgeon days. No pity; away with spies!" It was stated that this person had been seen, pencil in hand, noting down the numbers of the battalions which made their appearance upon the place. Upon being questioned by the two soldiers, he replied that it was no business of theirs, and it was asserted that he struck at them with a *casse-tête*. He was then seized, searched, and upon him were found a revolver and papers proving that he belonged to the Police. This discovery exasperated the crowd, and the unhappy man was dragged towards the canal, into which he was about to be cast, when some better-disposed persons thrust him into the guard-house, and the officer commanding the post ordered the gates to be closed. The quays were thronged with an excited and furious crowd, who demanded the surrender of the prisoner, and the execution of the popular sentence. The officer climbed upon the railings and explained to the mob that it was his duty to retain the prisoner in order that he might be conveyed to the Prefecture, and he sought them to be calm. His exhortation was not listened to. Cries of "They want to let him escape!" "Give him up to us!" drowned his voice. Some Foot Chasseurs got over the railings and were followed by many of the crowd and recaptured the poor wretch, whom the National Guards on duty made no effort to save. Blows fell thickly upon him, he was hustled and kicked and appeared almost dead. There were at that time about 20,000 persons collected on the Place de la Bastille, but although those who called for the death of their victim only numbered 400 or 500, of whom a great proportion were *gamins*, no attempt was made to prevent the execution of their bloodthirsty decree. The prisoner was dragged towards the Boulevard Bourdon, he begging to be allowed to shoot himself. The Chasseurs who held him put him upon a bench, and submitted the question to the crowd, "Will you allow the prisoner to blow out his brains with his own revolver?" "No!" was the response, followed by cries of "To the water with him!" A move was then made towards the Quai Henri IV., and there, doubting whether their victim might be able to swim, they took the precaution of tying his arms and legs, and in that condition carried as a mere bundle on to a barge, whence they flung him into the river. The current immediately bore away the helpless mass, at which showers of stones were hurled. Some men belonging to the river steamers attempted to cast life buoys to the drowning man, but they were driven off by the furious execrations of the mob and ultimately desisted. The body drifted under the piling at the point of the Ile Saint Louis and was no more seen. These horrible scenes lasted for upwards of two hours. Upon the Quai Henri IV., two persons who ventured to exclaim against these brutal proceedings were themselves assailed as police spies and threatened with death. Other persons were similarly treated, and barely saved themselves by opportune flight. In the meantime the Place de la Bastille continued to be thronged and the cafés and wine shops drove a flourishing trade.

TEXT OF THE TREATY OF PEACE.

THE following is the full text, translated from the original French, of the preliminary Treaty of Peace between France and Germany, drawn up and signed at Versailles on Sunday, Feb. 26:—

TREATY OF PEACE.

Between the Chancellor of the German Empire, M. le Comte Otto de Bismarck-Schönhausen, furnished with full powers from his Majesty the Emperor of Germany, King of Prussia; the Minister of State and Foreign Affairs of his Majesty the King of Bavaria, M. le Comte Otto de Bray-Steinburg; the Minister of Foreign Affairs of his Majesty the King of Würtemberg, M. le Baron August de Wächter; the Minister of State of his Royal Highness Monseigneur le Grand Duc de Bade, M. Jules Jolly—representing the German Empire, on the one side,

And on the other, the Chief of the Executive Power of the French Republic, M. Thiers, and the Minister of Foreign Affairs, M. Jules Favre, representing France.

The full powers of the two contracting parties having been found in good and due form, that which follows has been agreed upon to serve as preliminary base of a definitive peace to be hereafter concluded.

ARTICLE I.

France renounces, in favour of the German Empire, all her rights and titles over the territories situated to the east of the frontier hereafter designated. The line of demarcation commences at the north-west frontier of the canton of Cattenom towards the Grand Duchy of Luxemburg; thence follows towards the south western frontiers of the canton of Cattenom and Thionville; passes by the canton of Briey, going along the western frontiers of the communes of Montois-la-Montagne and Roncourt, as well as the eastern frontiers of the communes of Marie aux-Chênes and Habonville; strikes the frontier of the canton to Gorze, which it traverses along the communal frontiers of Vionville, Bussiéres, and Waville; follows the southwest and southern frontier of the arrondissement of Metz, the western frontier of the arrondissement of Château-Salins as far as the commune of Pettoncourt, until it embraces the western and southern frontiers—to follow the crest of the mountains between the Seille and the Moncel as far as the frontier of the arrondissement of Saarbourg to the south of La Garde. The demarcation afterwards coincides with the frontier of that arrondissement as far as the commune of Tanconville, the frontier of which it strikes to the north. Thence it follows the crest of the mountains between the sources of the Seille, Blanche and the Vezouze, as far as the frontiers of the canton Schermeck; runs along the western frontier of that canton; embraces the communes of Saales, Bourg, Bruche, Colroy-la-Roche, Plaine, Ranrupt, Saulxures, and St. Blaise-la-Roche, in the canton of Saales, and coincides with the western frontier of the Departments of the Bas-Rhin and of the Haut-Rhin as far as the canton of Belfort, the southern frontier of which it quits not far from Vourvenans, to traverse the canton of Delle at the southern bounds of the communes of Bourogne and Froide-Fontaine, and to strike the Swiss frontier by passing along the southern borders of the communes of Joncherey and Delle.

The German Empire will possess these territories in perpetuity, in all sovereignty and property. An international Commission, composed of representatives of the high contracting parties in equal number, will be charged, immediately after the exchange of the ratifications of the Treaty, to carry out upon the territory the tracing of the new frontier conformably to the preceding stipulations. This Commission will preside over the division of properties, funds, and capitals which hitherto have belonged in common to districts and communes separated by the new frontier. In case of disagreement with regard to the tracing of the line and the measures of execution, the members of the Commission shall refer to their respective Governments. The frontier, such as it has now been fixed, is marked in green upon two "copies conformes" of the map of the territory under the Government General of Alsace, published at Berlin in September, 1870, by the Geographical and Statistical Division of the General Staff, and of which a copy will be appended to each of the two copies of the present Treaty. At the same time, the tracing indicated has undergone the following modifications, with the agreement of the two contracting parties: in the former Department of the Moselle, the villages of Marie-aux-Chênes, near St. Private-la-Montagne, and of Vionville, to the west of Rézonville, shall be ceded to Germany. On the other hand, the town and the fortifications of Belfort will remain to France, with a *rayon* which shall be subsequently determined.

ARTICLE II.

France shall pay to his Majesty the Emperor of Germany the sum of five milliards of francs. The payment of at least one milliard of francs will take place in the course of the year 1871, and that of all the remainder of the debt in a term of three years dating from the ratification of the present preliminaries.

ARTICLE. III.

The evacuation of the French territories occupied by the German troops will commence after the ratification of the present Treaty by the National Assembly sitting at Bordeaux. Immediately after this ratification, the German troops will quit the interior of the city of Paris, as well as the forts situated on the left bank of the Seine; and, in the briefest possible time, fixed by an understanding between the military authorities of the two countries, they will evacuate entirely the Departments of the Calvados, of the Orne, of the Sarthe, of the Eure-et-Loir, of the Loiret, of the Loir-et-Cher, of the Indre-et-Loire, and of the Yonne—and, more over, the Departments of the Seine Inférieure, of the Eure, of the Seine-et-Oise, of the Seine-et-Marne, of the Aube, and of the Côte d'Or as far as the left bank of the Seine. The French troops will retire at the same time behind the Loire, which they will not be able to pass before the signature of the definitive Treaty of Peace. Are excepted from this disposition the garrison of Paris, the number of which shall not exceed 40,000 men, and the garrisons indispensable to the security of the strong places. The evacuation by the German troops of the Departments situated between the right bank of the Seine and the eastern frontier, will be effected gradually, after the ratification of the Treaty of Peace and the payment of the first half-milliard (£20,000,000) of the contributions stipulated by Article 2, commencing with the Departments nearest to Paris; and it will continue in proportion as the payment of the contributions shall be effected after the first payment of half a milliard. This evacuation will take place in the following Departments: the Somme, the Oise, and the parts of the Departments of the Seine Inférieure, Seine-et-Oise, and Seine-et-Marne, situated on the right bank of the Seine, as well as the part of the Department of the Seine, and the forts, situated on the right bank. After the payment of two milliards the German occupation will only comprehend the Departments of the Marne, the Ardennes, the Haut Marne, the Meuse, the Vosges, the Meurthe, as well as the fortress of Belfort, with its territory, which will serve as a pledge for the three millions remaining; and the number of the German troops shall not exceed 50,000 men. His Majesty the Emperor will have the power of substituting for the territorial guarantee, consisting in a partial occupation of the French territory, a financial guarantee, if such is offered by the French Government under conditions recognised by his Majesty the Emperor and King as sufficient for the interests of Germany. The three milliards, the payment of which shall have been deferred, will carry interest at 5 per cent., dating from the ratification of the present Convention.

ARTICLE IV.

The German troops will abstain from making requisitions either in money or in kind in the occupied Departments. On the other hand, the subsistence of the German troops which will remain in France will be provided at the expense of the French Government in a degree settled by the German military Intendance.

ARTICLE V.

The institutions of the inhabitants of the territories ceded by France, in all which concerns their commerce and their civil rights, shall be regulated as favourably as possible. When the definitive conditions of peace shall be determined on, there will be fixed for this end a space of time during which they will enjoy special facilities for the circulation of their products. The German Government will place no obstacle in the way of the free emigration of the inhabitants of the ceded territories, and will be able to take against them no measure affecting their persons or their properties.

ARTICLE VI.

The prisoners of war who shall not have been already set at liberty by means of exchange will be given up on the ratification of the present preliminaries. In order to accelerate the transport of the French prisoners, the French Government will place at the disposal of the German authorities in the interior of the German territory a part of the rolling stock of its railways, in the proportion which shall be determined by special arrangement, and at the price paid in France by the French Government for military transport.

ARTICLE VII.

The opening of the negotiations for the definitive treaty of peace to be concluded on the base of the present preliminaries will take place at Brussels immediately after the ratification of these last by the National Assembly and by his Majesty the Emperor of Germany.

ARTICLE VIII.

After the conclusion of the ratification of the treaty of peace, the administration of the Departments which are still to remain occupied by the German troops will be transferred to the French authorities; but the latter shall be bound to conform themselves to the orders which the commanders of the German troops may think it their duty to give in the interests of the security, the maintenance, and the distribution of the troops in the occupied Departments. The levying of the taxes after the ratification of the present Treaty will be effected on account of the French Government, and by means of its employés.

ARTICLE IX.

It is well understood that these presents cannot give to the German military authorities any right over the parts of the territory which they do not at present occupy.

ARTICLE X.

The present preliminaries shall be immediately submitted for the ratification of his Majesty the Emperor of Germany, and of the French National Assembly sitting at Bordeaux.

Made at Versailles, 26th February, 1871.

Between the undersigned, furnished with full powers from the Empire of Germany and from the French Republic, the following Convention has been concluded:

ARTICLE I.

In order to facilitate the ratification of the preliminaries of peace concluded to-day between the undersigned, the Armistice stipulated by the Conventions of the 28th January and of the 15th February last is prolonged to the 12th March next.

ARTICLE II.

The prolongation of the Armistice will have no application to Article 4 of the Convention of the 28th January, which shall be replaced by the following stipulation, on which the undersigned have agreed:

The part of the city of Paris in the interior of the *enceinte* comprehended between the Seine, the Rue du Faubourg St. Honoré, and the Avenue des Ternes, shall be occupied by German troops, the number of which shall not exceed 30,000, men. The mode of occupation, and the dispositions for the lodging of the German troops, in this part of the city, shall be regulated by an understanding between two officers of the two armies; and access to that quarter shall be interdicted to the French troops, and to the armed National Guards while the occupation lasts.

ARTICLE III.

The German troops will abstain in furture from raising money contributions in the occupied territories. Contributions of this category, the amount of which has not yet been paid, shall be fully annulled; those which shall be afterwards paid in by consequence of ignorance of the present stipulation shall be reimbursed. On the other hand, the German authorities will continue to raise the taxes of the State in the occupied territories.

ARTICLE IV.

The two contracting parties shall preserve the right of denouncing the armistice after the 3rd March according to their convenience, and with an interval of three days for the resumption of hostilities, should such take place.

Made and approved at Versailles, the 26th February, 1871.

(Signed) VON BISMARCK. THIERS. FAVRE.

THE KAISER'S TELEGRAMS.

TO THE EMPRESS (AUGUSTA.)

"With deeply moved heart and with gratitude to the grace of God, I inform thee that the preliminaries of peace have just been signed. They have still to be ratified by the National Assembly at Bordeaux.—William."

TO THE KING OF BAVARIA.

"With a heart filled with thankfulness, I announce to you that the preliminaries of peace were yesterday afternoon signed here, by which Alsace, without Belfort, and Lorraine, with Metz, were ceded to Germany. Five milliards are to be paid, and portions of France are to remain occupied until the amount is paid. Paris will be partially occupied if the ratification of Bordeaux follows. We are now at the end of a glorious but bloody war, which was forced upon us by frivolity without parallel, and in which your troops have taken so honourable a part. May the greatness of Germany be consolidated in peace!"

TO THE EMPEROR OF RUSSIA.

[After stating the conditions of peace] "We have thus arrived at the end of the glorious and bloody war which has been forced upon us by the frivolity of the French. Prussia will never forget that she owes it to you that the war did not enter upon extreme dimensions. May God bless you for it! Yours till death, WILLIAM."

THE CZAR'S REPLY.

"Many thanks for the communication of the preliminaries of peace. I share your joy. May it be the will of God that a durable peace follows! I am happy that I could prove to you my sympathy as a devoted friend. May the friendship which unites us ensure the happiness and the glory of both countries!"

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—The superior flavour of this Oil has been universally appreciated. Dr. J. Kidd, who has largely prescribed it, states: "For many years I have recommended Dr. de Jongh's Oil, and I have found by experience that it agrees perfectly with many persons who were unable to use the so-called 'refined,' or White Cod Liver Oil, from its sickly taste, which was not at all complained of in Dr. de Jongh's Oil." Sold only in capsuled Imperial Half-pints, Pints, and Quarts, by all Chemists, Druggists, and Storekeepers. Sole Consignees, Ansar, Harford, and Co., 77, Strand, London.

THE DISCUSSION IN THE FRENCH ASSEMBLY.

ON Wednesday, the 1st inst., the Assembly met (at Bordeaux) at 1 P.M., and after many protests against the cession of territory had been deposited in the bureau of the President, M. Victor Lefranc, the reporter of the Commission, read the report which had been unanimously adopted by the Commission. It recommended the Assembly to accept the preliminaries of peace submitted to them by the Government as they were. The report was received with loud protests from the benches of the Left. Lefranc said that "the Commission had for an instant been seduced by the idea of allowing the enemy latitude to do what he would, and leaving to the judgment of Europe and of equity to decide between us; but, with the forts of Paris in the occupation of the Germans, our armies disorganized, and our lines everywhere threatened, the Commission would not have recourse to such an irreparable act of despair, which would have ruined Paris, and France would have been immolated without having been consulted. If you refuse to accept these preliminaries (he added) Paris is occupied and the whole of France will be invaded, and God only knows what disasters will ensue." In the discussion which followed, MM. Edgar Quinet, Victor Hugo, and Louis Blanc and others spoke strongly against the preliminaries of peace. Among those who spoke in favour of peace were General Changarnier, M. Buffet, and M. Vacherot. M. Bomberger, whose speech was received with prolonged cheering from all parts of the House, declared that the person who ought to sign the treaty was Napoleon III., "whose name would be eternally nailed to the pillory of history." These words caused great excitement and recrimination between the Corsican deputies and several other members of the House. M. Conti, formerly Chief of the Emperor's Cabinet, endeavoured in vain to make himself heard in defence of the Empire, and a stormy scene ensued, in the midst of which it was proposed that the Assembly should formally vote the deposition of Napoleon III. After the sitting had been suspended for a short time the proposition was renewed by M. Sarget, who moved also that the Assembly should declare the late Emperor "responsible for all our misfortunes, the ruin, the invasion, and the dismemberment of France." This expression was greeted with repeated unanimous and enthusiastic cheers. M. Thiers said: Every one understands the reserve which we impose upon ourselves with regard to the past, but why does this past itself come forward and show itself before the country, which desires to forget it? We have an energetic protest to enter. The Princes of Europe say that France desired the war. It was you (turning to the Bonapartists) who desired it. The truth stands up and faces you, and it is your punishment to be here to-day to witness the humiliation and the trial to which your faults have condemned us." M. Thiers's remarks were received with prolonged cheers, and the deputies, with the exception of four or five, "rose to their feet spontaneously and with common accord to confirm the deposition of the Bonapartes." The debate on the treaty was then continued, and towards the close of it M. Thiers again spoke, declaring that "if there had been a chance of continuing the war, he would have spared himself the pain of signing the treaty; but, he said, necessity demanded it; it was a question of saving the future of the country." When the vote was taken, the ratification of the preliminaries of peace was voted by 546 ayes against 107 noes. The minority consisted of thirty-two Deputies of the Department of the Seine, ten of the Department of the Lower Rhine, eleven of the Department of the Upper Rhine, seven of the Department of the Meurthe, ten of the Department of the Moselle, two of the Alpes Maritimes, two of the Var, four of the Upper Garonne, and four from Corsica. Among them were Louis Blanc, Victor Hugo, Gambetta, Rochefort, Quinet, Schœlcher, Félix Pyat, Rano, Martin Bernard, Greppo, Vacherot, Floquet, Tolain, Millière, Peyrat, and Esquiros.

THE GREAT JEWEL ROBBERY.

A FAILURE OF JUSTICE.

MARTHA TORPEY, the "girlish-looking woman, aged 28, wearing her hair in ringlets," to quote the original report of her apprehension, looked at least ten years more than her age as she sat in the Old Bailey dock yesterday, Mar. 1st, her infant in her arms, and her careworn face and tearful eyes turned alternately to the bench and the jury. The ringlets had disappeared with the girlish look, and a bowed down middle-aged woman, with the remains of good looks, both in features and contour, but with every expression but that of half sullen agonized despair beaten out of her by circumstance, was the impression given to every one in court. During the first part of the trial, when Mr. Metcalfe was deli[illegible] his opening speech, and when Mr. Douglas S[illegible] his colleague for the prosecution, was examin[illegible] nesses, the prisoner was scarcely visible. A round head with bands of fair hair flattened down to it, and the central parting of the same hair ending in a slender coronal of plaits, were alone visible; and it was whispered that the soft bundle of white cashmere and laces which the poor woman held in her arms was her first baby, and that the exercise of her maternal duties had carried her for the time out of the dreadful scene of which she was the central figure. If Mr. Montagu Williams had determined to arrange a tableau with a special eye to its effect upon a British jury, it may be doubted whether he could have devised anything more effective than that which presented itself to them naturally whenever they turned to the dock. The pretty blue-eyed babe, in its frills, ribbons, and long robes of spotless white, behaving, as a stout lady remarked in our hearing, "as good as gold;" the lady-like young mother ministering to it as tenderly and unaffectedly as if she were in her nursery at home, and without a care; even the occasional offers of assistance from the female warder who sat behind, and who seemed to merge the official in the woman whenever she spoke to her charge—all made a touching commentary to Mr. Montagu Williams's eloquent denunciations and appeals. The jury were of the comfortable family-man type; middle-aged, respectable men of business, with the tender side to their natures coming uppermost whenever the little ones at home are thought of. The notion of a poor woman having to face a court full of men under such circumstances as environed the unhappy Mrs. Torpey, and the manifest evidences of her affection for her infant and for her absent husband, were the very things to touch their hearts; and, when its refreshment was concluded and the tiny thing was handed with infinite care to the gaoleress who took it to her arms while Mrs. Torpey turned her face to her judges, there was not a man among them who did not seem to think more of his own Mrs. Blank and the interesting circumstances attending her last confinement, than of Messrs. London and Ryder's jewels or the punishment to be awarded to their thief. Robbery with violence and an infant at the breast; deep and nefarious plotting and the honest, trusting eyes of babyhood; the administration of a noxious drug, and a fair young mother's innocent pride in her first darling—the things seemed so incongruous as to be incompatible, and some shrewd observers shook their heads knowingly when the baby was transferred and its mother's face was seen. A determined mouth, with the under jaw extending beyond the upper, and closing firmly; a long upper lip; rounded cheeks, and a clear complexion; a well-shaped nose, with just sufficient upward tendency to be piquant; large blue eyes, the deeply-rooted sadness of which did not destroy their beauty; ears, with openings which are too large for symmetry, and which protrude too much from the head for grace; and a broad full forehead so deeply lined as to be almost wrinkled—such was Mrs. Torpey as she appeared yesterday. She kept her seat in the front of the dock during the whole of the proceedings, and this brought her chin to the level of its front; while her trim figure, in its blue cloth jacket and tippet of fur, and her ungloved shapely white hands, filled up a personal portrait which made a strange contrast to the deed of violence with which the prisoner was charged. But these details are as nothing to the profound and utter wretchedness of attitude and look which it was as easy to see were unstudied, as that they had an undeniable effect upon such of the public as were in court, and which was much more to the purpose, upon the jury. Mr. Parkes, who took the goods from Messrs. London and Ryder's to the Torpey's temporary house, and who was drugged, bound, and robbed, was a smart young shopman, who seemed quite vigorous and active enough to have given trouble if he had not been stupefied. His evidence was sensible and direct; and the case seemed almost as complete as the prosecution could wish before he left the witness-box. Miss Pitt, the young woman from the Leamington lodging-house, whose feminine curiosity and communications to the local police led to Mrs. Torpey's apprehension, was equally clear. The young lady from Southampton, to whom the prisoner had written consigning some of the stolen jewels to her care, was in obvious tribulation at having to appear against her cousin; and the two highly respectable gentlemen who gave evidence concerning Mrs. Torpey's irreproachable character up to the period of her marriage—all three had considerable weight in supporting the line of defence chosen by Mr. Montagu Williams. Here, again, the prisoner's demeanour was of infinite service. She wept silently at the sight of her friends, and was obviously in as pitiable a case as it was possible for a poor young woman to be. When the jury turned round to whisper and consult on the conclusion of the case her lips moved convulsively, and her eyes were riveted on the box; while the baby, who was still in the female warder's arms, set up a feeble little wail. There were seven minutes' suspense. The barristers laughed, chatted, and rustled their briefs in other cases. The jury were seen to argue with each other, and a whisper went round that they leant to mercy, and that one of the jurymen had been the means of acquitting two prisoners on a preceding day, and would certainly be for letting Mrs. Torpey off. The public in the gallery stretched their necks in their laudable endeavours to see the prisoner; the privileged people on the bench say to each other that it will go hard with her; newspapers are brought out and folded conveniently for reading, sandwiches are eaten, and jokes are made, while the sad, hard face peers wistfully at the jury, and its owner's fingers fidget spasmodically with her wedding ring, and her lips move again as if in silent prayer. Mr. Montagu Williams, in his successful endeavours to exonerate the wife, abused the husband in good round terms, and at each of his accusations the prisoner had shaken her head in indignant denial. When the verdict "Not guilty" was given she looked sadder than before and the applause which came from the people in the body of the court appeared to frighten her. Then came a temporary delay, while the Recorder consulted Mr. Baron Bramwell, and then a lady-like little figure is observed to nimbly follow a woman and a baby down the steps at the back of the dock, and that is the last seen of the acquitted Martha Torpey.—*Daily News*, Mar. 2.

MR. GRANT DUFF'S BUDGET SPEECH.

HOUSE OF COMMONS, FEB. 24.

MR. GRANT DUFF said—When I addressed the committee upon the financial position of India in August last, my statement was founded upon three documents,—upon the actual accounts of the year ending the 31st March, 1869; upon the approximate accounts of the year ending the 31st March, 1870, technically described as the Regulation Estimate; and upon the calculations and conjectures of the Governor-General and his Council for the year now passing over us, the year ending the 31st of March, 1871. On this occasion I must base my statement upon two documents only, as anything corresponding to the third document which I used last year does not exist,—that is to say, I must base it on the actual accounts for the year ending the 31st of March, 1870, and on a telegraphic summary of the approximate accounts for the year now passing over us, so far as they were known to the Viceroy and his Council on the 21st of February,—that is, last Tuesday—an abstract, in other words, of the Regular Estimate for the year 1870-71, which will, after undergoing, perhaps, some correction, be laid before Parliament, according to law, in the month of May. Hon. members will be good enough to observe that this abstract gives the figures in round numbers. I am all the more glad to make the Indian financial statement at the beginning rather than at the end of the session, because I have not to be now, as I was on the 3rd of August, 1869, and on the 5th of August, 1870, a Job's messenger. On the first of these occasions I had to announce that the actual accounts of 1867-68 showed that India was about a million to the bad; and on the second occasion I had to announce that India was nearly £2,800,000 to the bad. Now, however, I have to announce that India was, in the year ending on the 31st of March last, nearly £120,000 to the good, and that so far as the information which we have received up to the present moment extends, but making all the reserve rendered necessary by what I have already said, there is every probability of her being in the financial year now drawing to a close nearly a million to the good. (Hear, hear.) The Regular Estimate for 1869-70, which was presented to Parliament in May last, showed an estimated excess of expenditure over income of £562,495. The actual accounts show an excess of income over expenditure of £118,669. The result shown by the actual accounts is therefore more favourable than the Regular Estimates by £682,164. It will be in the recollection of some members of the committee that I prepared them for this agreeable result by communicating to them the substance of the information which we had received from India by telegraph up to the 16th of July, that is, up to a date three months and a half later than the day on which Sir Richard Temple made his Budget statement, the 2nd of April, 1870. On the 5th of August I used the following words:—

"We have assurances that the actuals will turn out better than Sir R. Temple believed when he made his budget statement. The subs[illegible] of the information telegraphed by the Viceroy on the 18th July was that the accounts of 1869-70, adjusted up to July 16, were better than Sir Richard Temple expected on April 2 by about £700,000, so that we may expect, as at present advised, a small surplus, or at least an equilibrium, thanks to the prompt and decisive action which was taken in the autumn of last year by the Viceroy and his Council assembled at Simla."

I will not burden my statement with the figures, but hon. gentlemen will see them by looking at the papers which they have in their hands. So much for the comparison of the actuals of last year with the Regular Estimate. Let us now look at the figures of the actuals of 1869-70 as compared with those of 1868-69. These, too, will be found comforting from various points of view. First, let us look at the total receipts. The total receipts of last year exceeded the total receipts of the year before by not less than £1,638,390. Then let us see how this increased receipt was made up. £1,161,848 came from land revenue, the most important, the oldest, and the most satisfactory of all our sources of income. The increase is largely attributable to the fact that the land revenue of the year 1868-69 was, as I mentioned six months ago, unusually depressed by a bad season in Madras and the North-Western Provinces, and to the coming into play in 1869-70 of a new settlement in Oudh and a re-settlement in some of the non-regulation provinces of Bengal. The increase of about £600,000 under assessed taxes arose from the income-tax, which, it will be remembered, was augmented in the second half of the year 1869-70 from 1 to 2 per cent. The increase of £300,000 under salt arose from the fact that the salt duties in Madras and Bombay were raised also during the last half of the year 1869-70 from 1 rupee 8 annas to 1 rupee 13 annas a maund—that is, by 7½d. on 82lbs. These are the increases of gross receipt which it is most important to notice. On the other hand, there were some important decreases of gross receipt. For instance, Customs in the year 1869-70 brought in less than they did in the year 1868-69 by over £263,000, thanks to the generally depressed state of Indian trade. Opium, again, brought less in last year than it did the year before by about half a million. The general result however, was, as I have said, highly comforting. Our revenue was better in 1869-70 than it was in the year before by £1,638,390, and hon. members may possibly recollect that the receipts of 1868-69 were themselves better than those of 1867-68 by £728,000. Now let us look at the expenditure. The expenditure of 1869-70 was less than the expenditure in 1868-69 by £1,254,309. This result was arrived at chiefly by a very large reduction in public works ordinary—that is to say, works of comfort and convenience not directly remunerative. A small but important saving of £160,000 was obtained by a diminished army expenditure, and the charge for guaranteed interest on railway capital less net traffic receipts was £153,406 lower than that of the previous year, thanks to the large increase in the net traffic receipts during the year 1869-70, an increase which amounted to nearly £400,000. On the other hand, there were some considerable increases in gross expenditure, of which, perhaps, the most worth mentioning were £72,000 under Post Office, £143,000 under marine charges, owing to the debts of the Port Canning and Calcutta Port Funds having been written off as irrecoverable, and £235,000 from the loss by exchange on bills on India. As I have said, however, the total diminution of expenditure chargeable against income in 1869-70 as compared with the previous year was £1,254,309. Such are the more noticeable features in the receipts and disbursements of the year 1869-70. I come now to the year 1870-71, the year just drawing to a close. The one great fact o[f] that year, which is already certain, is that opium ha[s] come to the rescue. When Sir Richard Temple made his statement in April last, nothing could be much more gloomy than the prospect of the opium revenue for the financial year which had just begun; and, although in the month of August I was able to say that the prospect was somewhat better, yet even then we felt anything but comfortable about the ultimate result. From almost all quarters came prophecies of evil, and the prophecies from China were the gloomiest of all. The very able man who lately represented Her Majesty at Pekin even went to Calcutta to confer with the Governor-General about the increased growth of the poppy in China. Owing to some cause, however, which we cannot in the least divine, all anticipations have been for this year falsified. Sir Richard Temple took the price of the chest of Bengal opium for the year at 975 rupees, whereas the average by our latest advices has been 1,113 rupees. This is another illustration of the truth that after an intercourse of some hundred years Europe really knows very little indeed about the circumstances of that marvellous country, one of whose functions seems to be to force the nations of the West again, and again, and again, to reconsider generalisations in religion, in politics and in social economy. In spite, however, of the favourable results of this year, I dare not venture to unsay anything I have said about the extreme care with which we should watch our opium revenue. Considering the enormous extent of country, even in Asia alone, where the poppy can be grown with fair success, it is really almost too much to hope that the Indian drug will continue to be so distinctly preferred by those who can buy it as to enable us to lighten by many millions every year the price which India pays for civilised government; for whatever some gentlemen may have to say against the opium revenue, let them never forget that hardly any of it comes out of the pockets of our Indian fellow-subjects, and if it were done away with India would not be lightened of an impost but robbed of a splendid estate. To return, however, to the telegraphic summary of the regular estimate which hon. members have in their hands. In round numbers the regular estimate for 1870-71—that is, the estimate founded on about eight months' actuals and four months' calculations and conjectures—show that India's income for this year will be about £51,000,000, and her expenditure, including no less than £1,800,000 for guaranteed interest on railway capital, will be somewhat above fifty millions, the probable result being accordingly a surplus of nearly a million. Hon. members may be surprised that I do not say more above this year 1870-71, but I do not dwell upon it advisedly, because we have given them all the information we possess ourselves, and have, in fact, fallen under the curse of Voltaire—"Woe unto him who says all he knows upon any subject." (Laughter.) We see the figures, we can form conjectures about them; but the usual explanations of details we cannot give. There are disadvantages and difficulties in corresponding by telegraph about the affairs of an empire. (Hear, hear.) The committee will, I hope, do us the justice to remember that we are making this statement at a time anything but convenient to ourselves, under the impression forced upon us by an experience of many years that Parliament will only give up a whole night to India, I mean, of course, in perfectly peaceable and easy times, either at the very beginning or at the very end of a session. We should like to make our financial statement each year somewhere about the 15th or 20th of June, but when we have made a feeble effort in that direction all Governments of all parties have treated us as amiable children who asked for the moon. (A laugh.) Such, then, are the facts of the year that is completed, and the probabilities, so far as they are known to us, of the year which is now in progress. As to the year to come I can say little because we have not yet received, and cannot for some time to come receive, the plans of the Government of India for meeting the outgoings of 1871-72. There are two points, however, as to which I am in a position to make some explanations. First, there is the income-tax of $3\frac{1}{8}$ per cent., or say 7½d. in the pound. To that income-tax the Home Government consented with considerable reluctance, and I am glad to s[ay] unless some very unforeseen and quite extrao[rdinary] emergency arises in the next few weeks, it w[ill cer]tainly be reduced. It can be shown, no doubt, even at $3\frac{1}{8}$ per cent., the income-tax hardly redre[sses the] balance of taxation as between the higher and [illegible] classes. In India the poor man certainly pa[ys illegible] enough, and the rich man as certainly pays to[o illegible] but unhappily the masses are still not sufficiently educated to know their true interests. The classes affected by the income-tax are the classes which can make themselves heard, not only by the Government but by the people, and it would not be difficult to bring evidence to show that this very income-tax, which, if it could be used as we use it in England, might enable us to adjust the burden of taxation with almost scientific accuracy, is really unpopular to some extent with the very classes whose burden it lightens. *Populus vult decipi*, and, as usual, it obtains its wish. Nor must it be forgotten that the income-tax has been sometimes used by unscrupulous native collectors as an engine for the oppression of their own countrymen. The native in power is too often in ours, as in all previous ages of Indian history, apt to use his position for his own pecuniary advantage. The other matter in which I am in a position to give some explanation is the long-discussed question of financial decentralisation. It will be in the recollection of the committee that I dwelt upon that last August as upon an expedient which ought to be tried. Well, we are going to try it. The proposal to which the Secretary of State in Council has given his sanction will be best explained by reading an extract from a resolution of the Government of India, dated December 14, 1870:—

"The Governor-General in Council is satisfied that it is desirable to enlarge the powers and responsibility of the Governments of presidencies and provinces in respect to the public expenditure in some of the civil departments. Under the present system these Governments have little liberty, and but few motives for economy in their expenditure. It lies with the Government of India to control the growth of charges, to meet which it has to raise the revenue. The local Governments are deeply interested in the welfare of the people confided to their care, and not knowing the requirements of other parts of the country, or of the empire as a whole, they are liable, in their anxiety for administrative progress to allow too little weight to fiscal considerations. On the other hand, the Supreme Government, as responsible for the general financial safety, is obliged to reject many demands in themselves deserving of all encouragement, and is not always able to distribute satisfactorily the resources actually available. Thus it happens that the Supreme and Local Governments regard from different points of view measures involving expenditure, and, the division of responsibility being ill-defined, there occur conflicts of opinion injurious to the public service. In order to avoid these conflicts, it is expedient that, as far as possible, the obligation to find the funds necessary for administrative improvement should rest upon the authority whose immediate duty it is to devise such measures. This is the more important because existing Imperial resources will not suffice for the growing wants of the country. The Supreme Government is not in a position to understand fully local requirements, nor has it the knowledge necessary for the successful development of local resources. Each province has special wants of its own, and may have means for supplying them which could not be appropriated for Imperial resources. A tax adapted to the circumstances of one part of the country may be distasteful or inapplicable elsewhere, and everywhere rates may be proper for provincial or local purposes which could not be taken for the Imperial revenue. It would have been satisfactory had His Excellency in Council been able to propose the enlargement of the power and the responsibility of the local Governments without charging upon local resources any part of the existing Imperial expenditure. This cannot be done, but it has been determined to make as small a demand upon these resources as possible. At the same time, it should be remembered that the relief of the Imperial finances has been a principal object in the discussion of such measures on former occasions. The Government of India is accordingly pleased to make over to the Government under certain conditions, to be presently set forth, the following departments of the administration in which they may be supposed to take special interest, and to grant permanently from the Imperial revenue for these services the sum of £4,688,711, being less by £330,801 only than the assignments made for the same services in 1870-71:—Gaols, registration, police, education, medical services (except medical establishments), printing, roads, miscellaneous public improvements, civil buildings. Unless some fiscal misfortune such as a heavy loss in the opium revenue or national disaster, such as war or severe famine occur, the Governor-General in Council will maintain for the future the assignments for 'Provincial Services' at the amounts now fixed. They will not in any case be reduced without previous consultation with the Governments. The actual permanent Imperial assignments for 'Provincial Services' will be as follows:—Oude, £206,984; Central Provinces, £261,263; Burmah, £275,332; Bengal, £1,168,592; North-West Provinces, £640,792; Punjab, £516,221; Madras, £739,488; Bombay, £880,075—total, £4,688,711."

These amounts, for works of comfort and convenience and local purposes of many kinds, are as large as we can afford, but they are not extravagant. Let us see to what they amount, if we use Colonel Chesney's convenient scale of comparison with countries nearer home. Oudh, which is about as large and as populous as Holland and Belgium united, will receive from the Imperial Government for its works of comfort and convenience and other things which have more or less a local character, an allowance of something over £200,000. The Central Provinces, which are about as large as Great Britain and Ireland, but rather sparsely populated, will receive about £260,000. Burmah, which is about three times as large as Scotland, will have about £275,000. Bengal, or say the Austrian Empire, will have nearly £1,200,000. The North-West Provinces, about equal in area to Great Britain, and more densely peopled, will have £640,000. The Punjab, or say, the kingdom of Italy, will have about £590,000. Madras, which is rather larger than great Britain and Ireland, and about as thickly peopled as France, will have £739,000, and Bombay, which is somewhat bigger, will have £880,000. All works not directly remunerative that cannot be paid out of these allowances will have to be paid out of taxes raised by the authority of the local Governments within the area under their rule and presumably to be benefited. I need not say that the imposition of these local taxes will be subject to regulation by the supreme authorities. By this arrangement the Central Government will save in 1871-72, as will be apparent to the committee, about £300,000 on the low Estimates of 1869-70 and prevent the growth of some terribly expansive items of expense. On the other hand, income-tax will bring in a smaller amount, and although there will doubtless be some reduction under various heads of expenditure there will be increase under others, but beyond this I can form no conjecture which would be worth laying before the committee as to the finance of the year 1871-72. The Home Government, as has been truly said, controls but does not direct Indian finance, and in the nature of things cannot do so. Of one thing, however, we may be certain, and that is that there will be the usual difficulty in making ends meet. "But why should there be any difficulty," some one will say, "in making the ends meet?" (Hear, hear.) For many reasons, of which the two chief are—First, that we discharge the most expensive duties of sovereignty for 200,000,000 men with a revenue derived from 150,000,000 men; and, secondly, that we discharge the duties of sovereignty after a scientific and civilised manner with resources which would better become an uncivilised and unscientific discharge of them. But why should you continue to do these things? it may be asked by those who cheered just now. To that question I reply, after the manner of my country, by putting two others. My first question is—Are the objectors really prepared to adopt the short and easy methods of ridding themselves of treaty obligations which are sometimes put forward? My second question is—Are we to go back on our steps and to administer India, as a whole, after the old rough-and-ready unscientific system, which is still excellent for certain outlying districts. In this matter the Government occupies a middle position between two extreme views. On the one side you have the view which was extremely well set forth by a very distinguished native statesman speaking to an Anglo-Indian statesman a year or two ago. Said this eminent person—"You English make a great mistake. All this improvement of the country about which you talk so much is mere moonshine. Leave the country alone. Instead of the immense taxation which you levy to give us roads and canals, and railways, and schools, and improved courts of law, and what not, let these things be. Levy much smaller taxation, and in lieu of spending the money on improving India, spend it in helping out the English revenue or anything else you please. You will be extremely popular, and your rule will continue long in the land." The latest apostle of the diametrically opposite view is an hon. friend of mine, whose maxim is: "Pay for God's sake pay, with both hands open. Borrow money right and left from all who will lend it. Do not be such purists as only to raise loans for expenditure which you believe will be directly remunerative. Raise loans for all

those objects which you are satisfied will be directly remunerative. Increase, in short, the wealth of the country and you will be at the same time increasing your own." Now to the first of these—the native critic—the Government answers: "Even if we wished to adopt your policy, English public opinion would not allow us to adopt it. Various views prevail in England as to the moral right or wrong of our original acquisition of our Indian Empire. Some think that it was forced upon us by circumstances; others it was a justifiable exertion of superior power; others, that it was an unjustifiable exertion of such power. Some say that our rule in India must continue as long as the world endures; that while the native improves in arithmetical, the Englishman will improve in geometrical ratio, and that the stronger race will always be necessary to the weaker, as a guide, philosopher, and friend; others hold an opposite opinion, and say that even now, in the year 1871, we should be admitting more and more the natives of India into the higher posts of the Government, with the distinct and defined intention of some day abandoning India. But the holders of these antagonistic opinions all agree in insisting that while we hold India we must endeavour to improve India according to our own lights." To the second of our critics the Government replies—"We wish we could take your sanguine view, but we do not find that the increase of the general wealth of the country shows itself anything like so rapidly in the increase of our wealth as you suppose. The great source of our income is the land revenue. That land revenue is fixed, and must be fixed for long periods, and it is only very slowly and at distant intervals that we can increase it. India is the most conservative of countries, and no sooner do we try a new experiment for getting some increase to the resources of Government than there is a shriek from some quarter or other. This year the shriek has been on account of the income-tax. Another year it will be on account of another tax, and so on *ad infinitum*. We must disregard these clamours to a certain extent, but we dare not disregard them as much as would be necessary to carry out your views, and we should end in sheer bankruptcy and confusion, to say nothing of the moral guilt we should incur by tempting capital from England which might be properly expended at home, or elsewhere, to be, as we in our heart believe, unprofitably expended in doing things for India which should not, in our opinion, be done by capital at all, or in doing things which should one day be done by capital, but for which the country is not yet ripe." Well, but if we do not try heroic remedies for our chronic impecuniosity, like those of which I have been speaking, we are thrown back upon expedients—and expedients we have been trying one after another ever since the mutiny. First came Mr. Wilson, keenest and most clearheaded of men, exactly the kind of man whose appointment a large party is or was lately clamouring for as a panacea for Indian financial evils. Well, what were Mr. Wilson's expedients? First, reductions, especially military reduction. That was excellent; but remember he had a military expenditure of 23 millions to reduce while we now have one only of 16 millions. Second, an income-tax, and third, revised customs duties. As to the income-tax, which I think a very good tax, especially in its improved and later form, it is the very central grievance which is put forward in all the complaints which we receive about the financial policy of Government, and as to the revised customs duties, which seems to me a less good expedient, how long did our own manufacturers allow them to continue? Then came Mr. Laing, and what is the burden of his song? It is—

"No Government in Europe nor any private company ever thinks of charging to current revenue such things as extraordinary public works and interest during construction on unfinished railways, &c., which in India are so charged, and create the deficit."

In other words, he maintains the exceedingly agreeable doctrine, if we could only accept it, that there is no deficit at all. Then came Sir Charles Trevelyan. He was followed by Mr. Massey, to whose reign belong the license-tax and the certificate-tax, which are really only income-taxes affecting portions of the population. Last of all came the crisis of September, 1869, to which belongs the sudden enhancement of the income-tax and the raising of the salt-duties. But the upshot of the whole is that of the principal expedients that have been hitherto tried to fill the deficit, always excepting the obvious expedient of reduction, have been three—some from of income-tax, some form of increased customs duties, and the enhancement of the salt-duties. "But," some one may say, "this shows a great poverty of financial resource. Might you not try many other expedients? Have not many persons advised you to tax tobacco, to tax successions, to tax native marriages?" Yes; all these expedients have been suggested to us, and have had powerful advocates. I will not commit myself against any one of them. Nothing is more possible than that, sooner or later, one or other or all of them may be tried, either by the Central Government or by one or other of the local Governments in this or that part of India; but there are certainly a great many considerations which would have to be most carefully weighed before any one of them was adopted, and which have hitherto prevented their adoption. But I may be told, "You are, at least, sure of your present sources of revenue, and these are highly expansive." Expansive they are, no doubt, but hardly highly expansive, and as to our being quite sure of even them, that I doubt too. The salt-tax in some part of India is confessedly too high, and will sooner or later in the exceptional districts have to be reduced. I have again and again and again pointed out that under the head of opium we may have great disappointments (hear, hear,) and the retention of the few export duties which remain to us under the head of customs must be defended rather on the ground of necessity than of principle. Is, then, our chronic impecuniosity to be mended by saving? Yes, to some extent; but, as I have pointed out on former occasions, our margin for reduction is not, after all, enormously great. We must always have a very considerable British force. The British soldier in India is a fearfully expensive instrument, and one not likely, I imagine, to to become cheaper. By the last returns, we had 61,481 European officers and soldiers in India, and 133,229 native officers and soldiers. Add these together, and it gives you about one man for every thousand of the population of British and feudatory India. That is not an overwhelming force, though it might be rapidly raised, in the very improbable event of trouble ever assailing India from without, to be an overwhelming force. Then consider the endless auxiliary expenses which the maintenance of even this moderate force requires, and it will be understood that although we are in the course of making reductions, neither these nor any possible civil reductions will go very far to put us at ease in our circumstances in India. The position of the Indian finances is altogether different from that of the English one. Here you have a comparatively wealthy population. The income of the United Kingdom has, I believe, been guessed at 800 millions per annum. The income of British India has been guessed at 300 millions per annum. That gives well on to £30 per annum as the income of every person in the United Kingdom, and only £2 per annum as the income of every person in British India. Even our comparative wealth will probably be looked back upon by future ages as a state of semi-barbarism, but what are we to say of the state of India? How many generations must pass away before that country has arrived at even the comparative wealth of this, and how long will it be before the rulers of India can feel that they can in an emergency very largely increase the taxation. No; I am afraid that we must make up our minds in India to have as much to do with our money as we can well manage. The bright side of Indian affairs will not, I fear, in any time to which we can look forward be the purely financial one. But as long as we keep our debt within moderate limits, so as to make it absolutely certain that we can always keep faith with the public creditor; and so long as we are conscious that every year's end shows a steady advance in the civilisation and well-being of the country, we must be content to remain as a Government very far from rich. As I said last autumn, the Indian financier must make up his mind for many a long day to sail between Scylla and Charybdis—the Scylla of doing too little by public works and improved administration for a country the physical and moral conditions of which require great expenditure on public works, and an administration which must be progressively costly as civilised supersede semi-barbarous ideas of polity; the Charybdis of too large a debt, damaged credit, and financial embarrassment. I am not forgetting the various alleviations of our burdens to which I have alluded in former statements. The fact that our debt only amounts to little more than two years' income; the fact that we shall get rid in 1874 of a charge of £430,000 a year on account of East India stock; the fact that the receipts from the railways will gradually improve—(hear, hear)—the probability that the sale of waste lands will slowly grow larger; the certain, though far from rapid, increase of our land revenue; and the not unnatural expectation that the improved material prosperity of the country will enable it to consume more taxed articles. I am not, I say, forgetting these things, but nevertheless, I should think I was doing very wrong if I left on the mind of the committee the impression that I thought our pecuniary prospects were *couleur de rose*. If, however, we look away from the mere bare question of our annual balance sheet, the question whether we have or are likely to have a wide margin of yearly income over yearly expenditure, and ask whether in the immediate past India has not been prospering and rapidly improving, if, perhaps just a little too rapidly for her purse, the answer must be a most agreeable one. For more than two years we have had profound peace. Since the conclusion of the frontier campaign in 1868 hardly a shot fired in anger can be said to have awakened the echoes of even the wild North-West, and the very last news which I have seen from that quarter, a letter written on Christmas day by Sir Henry Durand, the very distinguished Lieutenant-Governor of the Punjab, who met his death in so melancholy a way, was to the effect that one of the most intractable of the intractable tribes who looked down upon our frontier-posts from their crag castles beyond the Indus, had been showing a very marked desire for the elements of education, the three R's at least. There has been a little uneasiness at the opposite side of the peninsula, where our people have had some annoyance from the Looshais, who form one section of that great company of barbarians who fill up the angle between our province of Assam and the dominions of the King of Burmah, and among whom there have lately been many symptoms of unrest, the causes of which are by no means clear. Everywhere, however, except on the very uttermost fringe and outside edge of our possessions, there has been deep quiet, a fact which should not be allowed for a moment to make us forget that in that mighty continent which we call India there are below the surface many elements of unrest. (Hear.) The agitations that have disturbed several of the countries which fall within what may be called the influence of India's political attraction have not required anything more on our part than an attitude of friendly but absolutely passive observation. The coast of Omen has been the scene of a prolonged conflict, but the peace of the Persian Gulf has not been disturbed, and the civil conflict in Afghanistan has no direct result upon us except to postpone the lending of our assistance to the Persian and Afghan Governments in arriving at a friendly and permanent understanding about certain disputed questions of boundary. I will say nothing as to what we are doing with regard to public works, irrigation, state railways, and so forth, because, the year being incomplete, I have no figures which I can properly lay before the House later than those to which I referred in my financial statement of the 5th of August, 1870, and to those contained in Mr. Danvers' railway report, which was circulated towards the end of last session; but they have been progressing as rapidly as circumstances would permit. It is well known to the committee that the present Viceroy has a very keen and strong interest in all matters of this kind. I may add, with reference to a caution that fell from the right hon. gentleman the member for North Devon in 1869, and to the remarks of the hon. baronet the member for Portsmouth to-night, that the attention which is being given to railways and irrigation is not making us forget the importance of harbours, and that, especially at Kurrachee and in the Hooghly, much good work has been lately done. (Hear, hear.) In one respect fortune has conspicuously favoured us of late, for we have not during the last two years suffered from any of those sudden and overpowering physical disasters which so often confound human sagacity in India. Bad seasons there have been, as I have already had occasion to mention, but nothing sudden and overpowering like the Orissa drought or the cyclones and inundations of some former years. Against calamities of that sort man is powerless, at least in the present state of his knowledge; but we are doing what we can to fight against preventible calamities,—witness the very remarkable monograph upon cholera which has recently been published under the authority of the Government of India. Nor are there wanting agreeable indications that our efforts in the directions of sanitary reform are beginning to find favour with the native mind. An opinion has lately been given by very high Brahminical authority in favour of using the water supplied to Calcutta by European agency, a fact which has been described, not unjustly I think, in an Indian newspaper as a real social victory. (Hear.) The trigonometrical survey, the topographical survey, and the geological are all progressing satisfactorily, and extending the network of our knowledge all over the Peninsula. (Hear.) Some want of organisation having been observable in the efforts to preserve and to describe the architectural treasures of India which were set on foot in 1867, we have lately sent out, at the request of the Government of India, one of the most distinguished of Asiatic archæologists, General Cunningham, to give to the archæological survey that definiteness of aim and regularity of procedure which seemed to be wanting, and a cognate duty with regard to the preparation of a complete gazette of India has been entrusted to Dr. Hunter, whose book on the annals of rural Bengal attracted so much and such deserved attention two or three years ago. The lamented death of Mr. Hayward, on his way to explore the Pamir Steppe, has excited great indignation and pity throughout India. Mr. Forsyth, a Government officer, sent by Lord Mayo to the Court of the Ataligh-Gazee, the strong handed chief who rules in Eastern Turkestan, met with but moderate success in his diplomatic capacity—the ruler whom he sought being far away from his capital, warring in the north. Still, Mr. Forsyth brought back a certain amount of commercial and other information which will not be without its use. In another part of our frontier we are anxiously looking for the day when it may be possible to re-establish friendly commercial intercourse with Thibet, which has been too long interrupted by irrational jealousies. Still further, on the extreme north of Burmah, we are trying to foster into renewed existence the old traffic between south-western China and the seaboard, to which an end was put some years ago by the Mussulman insurrection in Yunan. The Franco-Prussian war has interrupted the training of our forest students at Nancy, but there is every reason to hope that the interruption will not continue long after the conclusion of peace. We have not yet succeeded in getting a satisfactory machine for working up the rheea fibre to which I alluded last August, and the time for sending machines on trial has been extended. We have sent out six more cotton gardeners, and are enlarging the area of our experiments in the production of this most important article. The sudden death of that most distinguished botanist, Dr. Thomas Anderson, has not prevented our continuing the arrangements of which he had charge for utilising the ipecacuanha, to which, as I mentioned last year, in the interest of the abatement of human suffering, we attach some importance. We are not unmindful of the hints which we have received from my hon. friend the member for Macclesfield and others about silk, to which the Madras Government has of late been giving special attention. As little have we failed to play into the hands of my hon. friend the member for Cheshire, who wants his constituents to have facilities for giving English salt a fair chance of competing with the cheap salts of Madras and Bombay, and we are not without hope that we shall make a reasonable profit as well as confer great benefits upon the neighbouring districts by the manufacture of salt at the Sambhur Lake, which has been leased to us by the Princes of Jeypore and Jodhpore. I hoped to have been able to announce that the new department, revenue, agriculture and commerce, had begun its works, but the arrangements are not quite complete. The creation, however, of such a department has been sanctioned by the Secretary of State in Council, and only matters of details remain unsettled. It seemed that the great war which had been raging in Europe was going to exercise a very unfavourable influence upon our trade; but the fears at entertained have turned out to be exaggerated, though not wholly unfounded. In a very excitable population like that with which we have to deal in may parts of India, the occurrence of such a world-catastrophe as we have been witnessing of late must of course cause a great deal of feverish unrest, and there have been rumours and speculations without end in the bazaars, but nothing has occurred in any way to excite uneasiness, and the scare at Allahabad, which was telegraphed to Europe in the autumn, and produced some momentary surprise and discomfort, turned out to be the offspring of mere delusion. (Hear, hear.) Our relations with all the Princes of India, and all the independent States around and near our borders, are perfectly friendly. (Hear.) The administration of justice is steadily improving throughout the country, and there is no department of affairs for which intelligent natives seem to show more aptitude than they do for this. Of these intelligent natives more and more are coming to this country, a few to compete, sometimes very successfully, at the examinations for the covenanted Civil Service, the majority to qualify for the various professions. (Hear, hear.) It is to be hoped that the death of the two natives of India of the highest rank who ever left their country for Europe, the Rajah of Kuppoorthulla, on his way hither, and the Rajah of Kholapore, who was present and took a most intelligent interest when we last discussed Indian affairs in the House, but who died on his return journey, may not prevent the resort to England of many persons whose names are as closely as theirs connected with the history of India. (Cheers.) I am sure if they are as amiable and as sensible as the Rajah of Kholapore—(hear, hear),—whom many of us came to know, they will be welcome from considerations altogether independent of political expediency. (Cheers.) The extension of education among the higher and middle-classes shows increasingly satisfactory results, and the Government has been giving very special attention of late to extending the facilities for elementary education, that potent engine for the working out of all good as well in the East as in the West. (Hear, hear.) It is probably known to some hon. members that India is to contribute her share to the Exhibition which is to be opened in the month of May at South Kensington, and I think that there can be little doubt that, if the local authorities act in the spirit of the very judicious memorandum which has been circulated by the Home Office at Calcutta, the educational part of that Exhibition will be more instructive than many Blue-books. "Competition with other countries in educational appliances" is, it has been truly said, "not our object. To this we cannot hope to attain, but we can offer an illustration of a rise and progress in education such as no other country can offer—an illustration of the task which a European Government has to perform when, with limited resources and in opposition to deep-rooted prejudices and irrational suspicion, it attempts to introduce and carry out over an enormous area, containing a vast variety of nations and tribes speaking languages or dialects many of which have hardly yet been systematised in writing, those views upon popular education which have guided the civilised countries of Europe and America." India is also to send many contributions to the part of the exhibition which is to be devoted to the illustration of what the world can now do in textile fabrics and various other branches of manufacture, and in connection with this I will venture to ask whether it would not be extremely desirable, alike for the encouragement of manufactures in India and for the education of taste at home, if some systematic attempt were made by persons of capital in this country to open in London a depot on something like an adequate scale for the sale of the artistic products of our Eastern Empire. Any one who will visit the museum at the India Office, wretchedly accommodated as it is, will go away wondering why in this metropolis, which is in close communication with all parts of India, it should be impossible to purchase almost any of the beautiful works with which these rooms are filled. (Hear, hear.) It seems to me a very real evil, because I am convinced that if society in this country could have the picturesque side of India forced upon its notice, the name of that country would cease to exercise upon all sorts and conditions of men here not directly connected with it that narcotic spell with which we are but too familiar. Even the exaggerated ideas about the wealth of the country which used to prevail in England, and which still linger in France, were not without their advantages,—they struck the popular mind, and attracted attention to it by investing it with a halo of romance. We know that these were dreams, but we also know that if India is not as rich in gold and gems as we believed—if her soil, taken as a whole, is not equal in fertility to that of England, yet that the patient application of science to the cultivation of that soil, and a minute investigation of its products, organic and inorganic, will illustrate the old story of the field beneath which a treasure was said to be hid, and will make India, if India remains peaceful and progressive, one of the most important factors in the prosperity of mankind. We know that the investigation into the history of the most venerable of her languages has been important, not only from the actual addition it has made to human knowledge, but as putting into the hands of the student a key for the unlocking of a thousand secrets in the history of religion, of philosophy, and of society. We know that if we can once thoroughly penetrate India with all that is best in European civilisation, it will not be India alone, but the whole of Asia, or at least the whole of Asia south of the great central ranges of the Continent, that will be benefited, and that when we ask our people to take an interest in India we are asking them to take an interest in something much wider and deeper than the mere fortunes of a British dependency. I cannot help thinking that if the public mind were once thoroughly possessed of the idea that, in addition to being a great European, a great African, a great American, and a great Oceanic Power, we are incomparably the greatest Asiatic Power, we should get rid of that foolish self-consciousness which makes us perpetually fuss about what we are pleased to call our *prestige* and our position, and should make up our minds simply to do our duty as a cosmopolitan Power according to our lights. The hon. gentleman concluded by moving the usual resolution, embodying the financial statements in his speech.

THE DEBATE ON THE BUDGET.

VICEREGAL LEGISLATIVE COUNCIL, MARCH 17.

[CONTINUED.]

MR. ELLIS.

The Hon'ble Mr. Ellis said that he would not take up the time of the Council with any explanation of the general financial policy of the Government, as other members were far more competent than himself to do so. But he trusted he would be excused for saying a few words as to one financial measure of this year closely affecting many of the branches of administration with which he had been connected. Before touching upon that subject, he would be permitted to say a few words in reference to what had fallen from an hon'ble member opposite in regard to the provisions of the bill now before the Council. He would not stop to rebut the assertion that the income-tax was not necessary, on the ground that the estimates of the receipts were underestimated, and that the expenditure was overestimated. He was of opinion that the estimate of the year had been framed with unusual care. But as to that, he believed that the Hon'ble Sir Richard Temple was far better able to defend it than he was. But even if this reason for the abolition of the income-tax were well founded, he would still say that he did not concur with those members who advocated its abolition. Even if he found that our outturn was likely to be better than we expected, it would have been incumbent upon us to devise other measures of relief rather than abolish what remained of the income-tax. He said that the remarks made by the Hon'ble Mr. Bullen Smith and other members in regard to the export duties upon rice and the duty on sugar in the North-Western Provinces were deserving of consideration. Those items certainly would demand our consideration, with a view to their revision, if not their abolition, before we proceeded further in the reduction of the income-tax. As to the general policy of the tax, it was not as if it were a question of the first imposition of the income-tax. He never was enamoured of it. But now that we had it, he considered it was a very doubtful expedient to do away with it without having something in its place. It was better, in fact, to bear the ills we had than fly to others which we knew not of. This view of the question had been supported by what had been related by the Lieutenant-Governor, who told us that, in spite of the oppression which had been alluded to, he had found native gentlemen who came to him with a proposal for the enhancement of that tax for local purposes. The general discontent, Mr. Ellis thought, must have been exaggerated, and he thought that those gentlemen who had urged that objection had failed to distinguish between the dissatisfaction caused by a high rate of tax and such discontent as was due to the tax itself. Those who opposed the tax for the most past admitted its suitability to the Presidency towns and the larger centres of commerce, and he, on the other hand, would admit that in some places this tax was not suitable. But granting that unsuitability, he would say that the evils which were complained of were such as were not beyond relief and the difficulties were such as were not irremediable. A great part of those evils arose from the minimum of assessment being too low—an evil which we propose to redress now. And this alteration would give a large measure of relief to those peasant proprietors whose cause the Hon'ble Mr. Robinson had so feelingly advocated. In regard to the oppression on which the Hon'ble Mr. Inglis had so forcibly dwelt, we must look to a better administration for redress; and he was persuaded that if the hon'ble member and others who were so anxious to redress grievances would give their minds to the subject, it would be easy to devise remedies. He could remember the time when greater oppression was rife in regard to the collection of the land revenues in the Western Presidency, and he would appeal to any one who knew that Presidency now, and ask him whether any such general oppression exists in the present day. The ill-administration of the income-tax was due in a sense to the tax being a new one; and he was confident that as the scope of it was better known, and as the officers of Government became more familiar with its working, they would be able to devise means to redress wrong and corruption as had been done before in India. No substitute had been suggested whereby we might reach the wealthy men in the Presidency towns. Nor have those gentlemen who had opposed the tax told us, except by a surmise, that we had overestimated our expenditure and underestimated our receipts, how we ought to meet the deficit of £600,000 which the income-tax proposed to cover. Until they did this, he must vote for the retention of the income-tax as a part of our fiscal system. Passing to other criticisms of the estimates, he observed that the Hon'ble Mr. Chapman had called for a declaration from the Hon'ble Sir Richard Temple as to what constituted a surplus. In regard to this he was not going to say anything, as he might be heterodox in his opinions. It was a matter for the Finance Minister, and not for him, to deal with. But there were two items which the hon'ble member had mentioned, in connection with which he wished to say a few words—the grants of £40,000 for the Indian museum, and £200,000 for provincial services. Whatever might be the principle which should regulate us in regard to surpluses, there could be no doubt that these grants were right and proper. The grant for the museum might be briefly explained thus. Our position resembled very much that of a man who has given a draft promising to pay a certain sum of money by a certain date. If, owing to misfortunes, he had got into embarrassed circumstances, and was unable to fulfil his promise, he would be wrong, and might be pitied; but if, on the other hand, he had the money at his banker's, and if then, owing to rules he laid down for himself, he said he must defer payment of the liability, we should call him nothing better than a swindler. We were under an obligation to build the museum by the 23rd March instant; but owing to circumstances, we had been unable to fulfil that intention. But when we had a balance, he could not conceive any one hesitating to fulfil the obligation so far as was then possible, and make over the money for the completion of the building.

Then, in regard to the twenty lakhs for provincial services, this question rested on grounds quite apart from the question as to what might be done with surpluses. The position was simply this. At the commencement of the year we make certain provincial service assignments according to our means. As the year wore, we found that we could give £200,000 more, not for the expenditure of this year, but to place to the credit of these provincial services; now, for all future years we have resolved that the balances of sums devoted to these services should be at the disposal of the local Governments, and should not lapse to the imperial revenue, but remain to the credit of those Governments, and the £200,000 would similarly remain to their credit. It was not for the expenses of the Imperial Government in this or any other year, but was for the local Governments for expenditure on their own services, as had been pointed out by the financial member in his exposition of the general policy of the Government. Mr. Ellis contended, therefore, that whatever might be Sir R. Temple's view of the general policy of the Government as regards surplus, he was in these two instances fully justified in dealing with these amounts.

He would now proceed to consider next the very important subject which formed a prominent feature in the financial administration of the Government this year. He need hardly say he referred to the scheme for enlarging the control of the local Governments over their own finances. He had all his life been an advocate for such enlargement; and he was glad to find that it had met with so very little opposition, and that those who did oppose it had so very little to say against it. He thought that the objections taken to the scheme might be reduced to two. There was the objection which would be serious, if well founded, that the local Governments were by this scheme forced heavily to tax the people subject to their control; and there was the objection taken very freely by the press in the Presidency towns, and which had been repeated by the Lieutenant-Governor, that the assignments upon which the allotments were made were starved assignments, and less than had been hitherto enjoyed by the Governments to which they had been assigned. Now, he would beg the Council to bear with him whilst he gave a few figures which would show that these objections were not valid.

It would be in the recollection of the Council that the assignments made were based on the estimates for 1870-71, and that a reduction of about 7 per cent. had been made in the assignment to each of the local Governments. We must take leave now to separate the assignments for the Civil Departments as distinguished from the Public Works Department; and he would show from the figures that, as far as regards these civil assignments, there was no starving at all; but, on the contrary, that the local Governments had very full and liberal allowances. Well, then, the allotments after deducting receipts, were for all India under the heads of Education, Police, Registration, Jails, Printing, and Medical Services, £3,607,000. Now, as compared with the expenditure of the year just about to end, we find that in this year they would spend on those services £3,450,000. But the objectors said that this year was one of starvation, and was therefore no criterion upon which to proceed. They said, "Take the allotments of another year." In answer to that, he would ask them to take the estimates of the year 1869-70, which were framed when we were in a state of financial prosperity and when no doubt was entertained as to the healthy condition of our finances. In that year there was only estimated for these provincial services £3,435,000, and therefore, compared with what was considered sufficient when there was no doubt of our position, he thought we had given them most liberal assignments. Compare further with what had been assigned in the years when, as Colonel Strachey observed, there was abundance, and when there was no check upon our administrative expenditure. Let us compare the assignments for 1871-72, upon which the allotments of the local Governments were based, and we find that it was £3,607,000 against an average on the actuals of five years from 1863-64 to 1868-69 of only £3,228,000. He thought therefore, as regards the whole of India, we might assure the local Government that they had received ample and sufficient assignments. But as the greatest complaint had been made in Bengal, Madras, and Bombay, he would ask the Council to bear with him for a few minutes more whilst he gave the figures for those three local Governments. We find that, in Bengal, the provision was £941,500 against a budget assignment in 1869-70 of £919,000, and an average allotment from 1863 to 1869 of £823,000. There could be no reason for complaint there.

In Madras, again, we had an assignment of £574,000 against £546,000 in 1869-70, and an average of £520,000 in the former years.

In Bombay there was an assignment of £23,500 against a budget allotment in 1869-70 of £575,000, and the average of former years was £558,500. It would be understood that from the assignments he had mentioned, a deduction of 7 per cent. was made, and even after that deduction the allotment might be favourably compared with the budget assignments of 1869-70, and with the average assignments of former years. He thought, therefore, that it would not be competent for any one, after the exposition of these figures, to say that, as far as regards the civil department of the local Governments, the allotments had been based on starved assignments. Then it might be asked, where was the reduction? He answered in two words, in public works; and he thought that after what the Council had heard from Colonel Strachey, no one could have failed to be convinced but that the reduction was in public works. He had told us that in all public works, imperial as well as those included in the assignments to the local Governments—in all alike, there had been large reductions. Why were these reductions made? Because we had no more money to spare. Well, those who cavilled at the policy of the Government of India were most prone to reproach us for our extravagance in public works. It could not be urged now as a reproach that in our allotments to the local Governments we had been making retrenchments, for, as Colonel Strachey had shown, we had reduced all the public works grants. It must be borne in mind that as we had not sufficient money to give to the local Governments to increase their public works grant they woulds without any connection with this scheme of decentralization, have to devise other means to get the money or go without the works. It would be clear that the assignments for the civil portion of the provincial charges were sufficiently liberal, and that there would be no ground whatever for the imposition of additional taxation on their account, and it remained to be considered whether the construction of the public works grant afforded such ground. He would beg the Council to bear in mind that even if this scheme was not carried out, the money would not be available. Moreover, he would have it borne in mind that all those local Governments who had Legislatures of their own had for some time past, quite independently of this scheme of the Government of India, been considering means for raising money by local taxation. The Madras Legislature had already passed two such bills, which had been a long time pending before the local Council; and he would say, with regard to Madras, that he must confess that he was surprised to hear the figures which had been given by the Hon'ble Mr. Robinson, and he hesitated to question them, as he had not the Madras bills before him. But in the formal discussions he had read of the Madras Legislature, he could see no trace of that vast greed on the part of the Madras Government which the hon'ble member had represented. On the contrary, those measures appeared to him to have been based on the most moderate estimates. In the former bills, the amount did not exceed £300,000, and that amount had been arrived at after very careful consideration indeed. He confessed that, until he saw the bills themselves, he should hesitate to accept the correctness of the hon'ble member's basis of calculation. Had he been asked to state which of the local Governments would be least likely to impose improper burdens, he would say that it was the Madras Government. It was essentially a paternal Government, and the very last to attempt to raise from the people anything more than they could be reasonably called upon to bear. Well, then, these bills had been brought on long before the scheme for carrying out the system of provincial assignments had been started. In Bombay also, as had been stated by Mr. Chapman, bills had been for some time under the consideration of the Government there, with a view to further taxation by municipalities in towns. In Bengal, as all are aware, correspondence has been going on as to the raising of further funds for education and roads. Therefore, he said, these schemes of taxation were independent of the scheme of the Government of India, and not in any way initiated by it. They were initiated and brought about by the feeling that further improvement was required, and whether this scheme had been carried out or not, he did not hesitate to say that measures of taxation would still have been forthcoming. Therefore, it has been shown that the allotments of the Provincial Government were amply sufficient, except in so far as related to the allotments for public works, and for these latter more could not be afforded. Therefore, he did say that there was nothing in the action of the Government of India that compelled the local Governments to impose upon the people a burden greater than they are able to bear. As far as regards the three Governments who had Legislatures of their own, bills have been introduced, or under consideration for some time, in furtherance of schemes for local improvements. As regards the North-Western Provinces and Oude, bills for this purpose were now before the Council, and it would be in the power of this Council to carefully consider and seee that they did not impose a burden greater than the people of those provinces would be able to bear. In conclusion, he trusted that no doubts would be thrown upon the policy of this measure, for it was calculated to increase the efficiency and economy of the administration of India.

MR. STEPHEN.

The Hon. Mr. Stephen said it had not been his intention to trouble the Council with any observations upon the policy of an income-tax; but in the course of debate several observations had fallen from different members, which appeared to him to call for some remarks on his part. The first observation to which he would refer was one which had been made by His Honor the Lieutenant-Governor of Bengal; and he referred to that, not only on account of the weight which we must attach to every observation which fell from him, but also on account of its great plausibility, and because it was specially pointed to the department over which he (Mr. Stephen) had the honour to be the head. His Honor had observed that a reference of this bill to the select committee, with instructions to report in a week, was an absurd measure, and he implied that it was hardly consistent with due regard to public interests. He should consider that a very serious charge. He begged leave to remark that, as far as he could form a judgment upon that subject, the censure to which the Council has thus been exposed was not deserved. Of course, there were topics connected with the income-tax upon which you might discuss, not only for weeks, but for many months, and it might be a question whether, at the end of these months, you would be in a better position than at the commencement. He was inclined to believe that there were topics connected with the law relating to the income-tax, which might lead to very similar results, and these were precisely the topics which the Lieutenant-Governor wished us to discuss. Because if you looked at the bill as it now stood in this Council, and if you compared that with the Act which would expire at the end of this month, no changes, you would find, are proposed to be made, which the committee could not perfectly deal with in a very short time. The changes proposed were the changes mentioned by his hon'ble friend Sir R. Temple. They were, as he stated, eleven in number. But the questions which His Honor the Lieutenant-Governor wished them to discuss were questions of a very different kind. His Honor's conversation with the American gentleman, to whom he had referred, had suggested to him that it was a good plan to take into account the whole value of the gross property of every man taxed under the bill. Then you would come at a man's permanent income that would probably accrue; then you would put on one anna for one, and another anna on another, till at last you brought his income to a satisfactory assessment. After you have performed that operation, you would have to proceed to enter into an inquiry on the distribution of his income, and after you were satisfied with that, you would be expected to consider how much of such man's belongings might belong to one or other of these heads. This process would open out a wide field of discussion, especially when it applied to the country under our rule, containing a population of over 150 millions. Not only was this an extensive field of inquiry as regards the number of persons who are subject to it, but it opened out a question for discussion with regard to the application of that process as affecting particular classes of the community. When, for instance, a British merchant or tradesman, settled in India, sets up a shop in Calcutta; when a civil covenanted officer is paid for his services at a certain amount; how much of the receipts of these three classes is to be regarded as property, and how much is to be regarded as income, special reference being had to the fact that some portion of the covenanted officer's salary was treated in the nature of compensation for coming out to this country,—if we were to enter into all that, and, having entered into all that, to go still further, and inquire from what point of view our native fellow-subjects regard the larger incomes paid to officials in this country, and how far they think it is just to regard what was property and what was income, when we come to consider the amount which he derives from a certain number of sources, from which the native had no receipts, there was room for a great deal of discussion. If we were to go into these subjects, we would certainly admit that one week was too short a time for discussion. But there were some abstract principles which would require a good deal of discussion and consideration, because the abstract principle, in applying the income-tax, was founded on that principle of justice which required an equality of sacrifice in proportion to the income. That was a principle to which he did not assent. But suppose it established. When you came to apply it practically, you would have to find out what was an equal sacrifice; how far you could say that a man who pays 5 per cent. out of £5,000 a year; how you are to compare it with the sacrifice he made with that which he now makes who pays 5 per cent. on £100 a year; how you would draw a comparison between an English barrister and an Indian ryot and a small zemindar. Directly you enter into these questions, you enter into a subject the same as free-will and foreknowledge, the solution of which might be considered as hopeless. These were the questions which His Honor suggested the committee should inquire into and take evidence upon. He earnestly trusted that amongst the duties he (Mr. Stephen) had to discharge in this country, he might never be called upon to preside at such a select committee. He took a humbler view of the duties which this Council had to perform, and which were at present before it. The bill contained eleven slight alterations of existing laws, which must be thoroughly discussed. With these it was quite possible to deal. But if we go into the various general principles, and the application of these principles, and the application of them to the particular circumstances on which they stand, we would be going very far out of our depth, and beyond the legitimate possibility of attaining any favourable result from the inquiry. Even if you confine the area of discussion without going into such questions of political economy, even if you confine yourself to the schedules A, B, C, & D, of the English Income-tax Act, you go into all questions connected with the exemptions, deductions, qualifications of various kinds, returns and other things, and the result would be, as any one who knew anything of this country would see at once, most injurious and unfavourable in every way. It would be absolutely necessary to inflict upon the whole community the duty of having an elaborate knowledge of the law and forms of the most intricate description. He could only say that the little finger of an Act of that kind would be thicker than the somewhat attenuated loins of the present bill. These were things with regard to which it was stated that it was the duty of the committee to enquire into.

But passing from that, he came to the consideration of several of the other observations which had been made. The first was the observation which fell from the Hon'ble Mr. Chapman. He criticised at length the expenditure on account of certain salaries paid to officers of Government, and he asked a variety of questions which he (Mr. Stephen) did not feel himself called upon in any way to answer, because they referred to branches of revenue with which he had no special connection, and of which he had no particular knowledge. But he did allude to two or three matters, to which Mr. Stephen consider it his duty to refer.

He must say that a variety of Mr. Chapman's detailed criticisms were such that if he (Mr. Stephen) was an ill-natured person, he might say that Mr. Chapman may be the best judge. But speaking with some considerable knowledge of the subject, Mr. Stephen would say that Mr. Chapman was by no means the best judge. Mr. Chapman had said also that his services were superfluous in the Council. Mr. Stephen had had the pleasure of being associated with the hon'ble member in the Council for many months passed, and he was sure that the assistance he had rendered in the improvement of the laws of this country were of real importance, and fully justified his presence in the Council. But surely he thought that criticism of the kind to which he had referred was a sort of criticism which ought to be noticed, and which ought not to be allowed to prevail. It was objected that when a man was kept very hard at work, from early in the morning to late in the evening, he was not earning his salary. He would altogether deny the truth of any such criticism. He would say that it was absolutely necessary, in order that good laws should be made, that ample experience and ample advice should be accumulated for the purpose of making these laws. And although he would say his hon'ble friend and his colleagues might find that they had no considerable amount of labour, and were not kept hard at work as they were accustomed to, he could not conceive how it could be said that the time they had spent in advising legislation, had not been of great public good to such legislation.

He would now pass over to some of the other criticisms that had been made, and specially to the one which questioned the advisability of there being a member of the Government and a secretary in each department. He would remark on this that it was difficult for anyone to fill a situation which was said to be superfluous, and it was as difficult for anyone to justify him. He should not have thought that anyone who had been in this country could say that these officers had no business to do. He should say that the business they had to do required a degree of effort which would be justified by a criticism of the way in which it was done, and which was sufficient to occupy the attention of anyone who could be found from any part of the world. It was not for him to say, if it was decided that the Executive Council or any member of it was superfluous, that it was not so.

He had one further remark, to which he must now refer more particularly. He (Mr. Chapman) spoke of the High Court Judges, and referred to the difference of the salaries which these officers were paid in Bombay and Calcutta. The way in which he had heard this difference accounted for was that the expense of living in Calcutta was greater than at the other Presidency towns. Whether that was a fact, and whether it was so in regard to Bombay in particular, were questions upon which he could form no opinion. But this he could say with very considerable confidence, and from a long knowledge of English barristers, and the prospects held out by the judicial service at home, that he did not believe that at lower salaries than those which were allowed to the High Court Judges, you would get the class of men you would wish to get. He believed that at the present time there were very few men who would accept High Court Judgeships in India who would not remain in England for £1,500 a year. He said this from personal knowledge and experience of such matters. This fact bore on the judicial service in this country, the importance of which would be found at future times. If you took a man in a more or less independent position, if you make him leave home at a time when he had obtained a position in the country, you would have to pay him three times as much as he could earn at home. And when you come to bring that to bear upon the question of the employment of native Judges, if you find a man of sufficient degree of eminence and ability, he thought it was reasonable that the native should be contented with a salary very much lower than that which you paid to the European. A large proportion of the salaries paid to Europeans in this country (and more than in any case to the European Judge) was in the nature of compensation for coming to an unhealthy climate, and breaking off home associations and family connections. If you wished to have a man of that class, you must pay him on that scale. But when you have a native of the country for the same duty, it would be absurd to pay him for what he does not lose. If you had to pay £4,000 or £5,000 to a European to accept a High Court Judgeship, who would accept £1,500 or £2,000 in England; when you had a native Judge at the same rate, you pay him considerably more than was necessary. You pay him at a rate which had no reference whatever to the circumstances of his case. He was not of course prepared to say what specific inference was to be drawn from these considerations. But the general inference was that what was ample for the native Judge whom you could get, was insufficient for the European Judge. But the principle ought to be that the native Judge ought to be paid lower, because you had not got to compensate him for what you have to pay the European. That, however, was a matter irrelevant to the Budget.

He would now pass from that matter to others, regarding which he did not feel himself competent to speak about. But it might, he thought, interest Messrs. Robinson, Inglis, and Chapman to, hear how some of the observations made on the income-tax struck persons who looked upon the matter without a knowledge of India and Indian affairs. We have heard a great deal about dissatisfaction; we have heard a great deal about unpopularity; we have heard a great deal described as the hostility of the newspapers of Calcutta; we have heard a great deal about change, and the people not knowing what they will have to pay. Well, then, of course, gentlemen who have brought forward their views, and brought them forward with force, might like to know how they struck persons who looked on them from a different point of view. The particular fact which occurred to him was, what the people really disliked was to pay money. They don't like to pay, and it was very natural that they should not. And as far as his experience went, he never heard of any human being created who did, and he could well believe that they specially disliked paying 3½ per cent. from their incomes. But that they equally disliked to pay 1 1/24 per cent. appeared to him to be extremely improbable. That they did dislike it, appeared to him beyond a doubt; but that they would dislike it in the same degree, appeared to him far less probable. One reason for this was that for ten years they had actually paid the tax under different shapes; and last year, when the rate was raised to this very high and serious amount, 3½ per cent., they paid it without making any objection to the change, but to the amount they had to pay. He did not think they would like to keep on paying at that rate. What they disliked was the payment, and not the change. (Mr. Chapman: My remarks were made with reference to the question of local taxation.) He had no doubt they disliked even that, whether under a local law passed by a local Government, or an imperial law passed by the Supreme Government. What they really disliked was paying the money. This was an extremely simple thing. Judging of things by the light of nature and the ordinary course of events, that appeared to be an excellent reason for making people pay as little as we possibly could. He fully agreed that if the amount remained the same, people would still object to pay, notwithstanding there was no change. He could fully understand that this was a tax extremely unpleasant to collect, and equally unpleasant to pay. He could fully appreciate the difficulties which every person had experienced who had anything to do with the collection of this tax. But he could not conceive the fact that this country was one in which we were in a position in which it was absolutely impossible to impose direct taxation, without incurring great difficulties and considerable risk. Suppose you say that change was so bad, that you should have no change. Then you would come to a state of things in which you would feel the necessity of change. Suppose you say, "We will remedy that state of things," then you would come to a position which you would be always changing. Suppose you put in the income-tax, the Collectors would point out the difficulties of working it; suppose you put in some other tax, the Collectors would say the same thing.

The main object to be aimed at was the general improvement of the government of the country; and if he would be permitted to say it, that for this general improvement, the Civil Service appear to have devoted themselves with a degree of zeal, industry, and success in the administration of the public service which called forth his admiration every time he considered it. The undertaking to which they had devoted their lives was one which was the most difficult for any body of public men to carry out successfully. The general result, he would say, they had brought about by arduous labour, continuing now for over half a century, was one which everyone who belonged to the same nation should be particularly proud of. That result was brought about by a continual series of experiments—a delicate and dangerous undertaking. We were now in a position in which it was impossible to act otherwise than by continuing in that direction, and we are now in a position in which it was absolutely necessary we should appeal to the rectitude of our intentions, and the measures by which the general results have been brought about. But to suppose that the Government of a country would ever be free from difficulties would be to suppose an impossibility. He had observed things which those who had been here might have forgotten, but which was very apparent to a new comer. He had found that we were undertaking to carry out one of the most gigantic, one of the most delicate, and hitherto gloriously successful enterprises in this world undertaken by civilization.

MR. STRACHEY.

The Hon'ble John Strachey said that notwithstanding the length of the debate and the lateness of the hour, he was unwilling to give a silent vote on the bill before the Council. But there was only one point to which he desired most especially to confine himself. Regarding the general questions which were at issue, he thought it unnecessary to say anything. His hon'ble friend Mr. Inglis in particular had spoken in terms which, with all deference to his hon'ble friend, he must characterise as most extreme, as regards extortion and corruption which had been committed in the North-Western Provinces in regard to the assessment of the income-tax. He did not think that His Honor the Lieutenant-Governor of those provinces would thank his hon'ble friend for that testimony. Mr. Inglis says, speaking of India generally, that he believed that for every million that was assessed as income-tax, the people were made to pay another. He totally declined to believe anything of the sort. He disbelieved anything so discreditable to the local Governments. And he considered that he was entitled, from his personal knowledge of facts, to give to any such statement the most absolute and unqualified contradiction. He did not for a moment intend to assert that no abuses had occurred. His hon'ble friend had told us that all his experience of the income-tax had been gained during the last year. But he would remind the Council, at all events, as had been just said, that in one shape or another we had had an income-tax for the last ten years in this country. For the so-called license and certificate-taxes had been nothing but income-taxes, with this difference, that they did not apply to all classes of the community, and were levied at a less high rate. He happened to know personally a good deal about Mr. Wilson's late Income-tax Act, which was imposed ten years ago, specially referred to to-day in the Council. That tax, when it was first imposed, was levied at the rate of 4 per cent., instead of, as in the past year, at something over 3 per cent., and the limit of income to which it went was Rs. 200 a year instead of Rs. 500 a year. Now he invited anybody to look at the reports regarding the working of the Income-tax Act at that time, and its results. They were full of complaints of every kind as to the unsuitableness of many of the provisions of the law—complaints, for example, of the complicated returns, which no human being, he could answer for himself, could understand. And when filled up, 90 per cent. were rejected and regarded as absolutely worthless. But speaking generally, he could speak from his own knowledge and recollection of the facts, that the highest and best authorities on the subject from one end of India to another had declared their conviction, that however unsuitable an income-tax might be to India, and however great the defects of that particular law might be, at any rate it was proved that an income-tax might be levied without any serious oppression, and without even the smallest dissatisfaction, and without the smallest political danger. In those days he had been Collector and Magistrate of one of the largest districts in the North-Western Provinces, and had personally the duty of not only superintending, in all its details, the assessment but also the collection of the income-tax. Independently of what he had seen and did himself, he was in a position in which he could safely say that no man had better opportunities of seeing and hearing all that went on in the North-Western Provinces, and he might add in other provinces too, in regard to the management of the tax. He might add, he believed it true, that probably no man ever used stronger language than he himself used regarding the faults of that tax. But this he asserted very positively, from his own personal knowledge and experience, that if in any district the people were harassed and oppressed, and extortion practised upon them, it could only result from gross maladministration. He entirely denied that if the local officers did their duty, any of these malpractices could have occurred. He could not imagine that the administration in this country, and in the North-Western Provinces in particular, had so very lamentably degenerated of late years. But he did not for a moment deny that abuses (and great abuses) might occur, and had occurred, in the administration of this law. Difficulty, no doubt, in making an assessment had been extreme in some parts of India; in Bengal in particular the difficulty had been extreme; and he would repeat that, so far as Northern India was concerned, he would say without the smallest hesitation that if any Collector or Commissioner told him that these abominations were going on, he would give him the most complete evidence of his utter incapacity for performing his duty. It seemed to him, that we have the most ample and complete experience during the last ten years in regard to the real operation of the income-tax in India. It seemed to him that the result of that experience was, as his hon'ble friend had said, that when the rate of the tax was high, there had been a good deal of discontent. When it was low, there was no difficulty or opposition of any kind whatever experienced. So as long as the tax was low, we heard absolutely nothing in respect to oppression or extortion. The truth was, that up to the present time, from the time that Mr. Wilson's tax was first imposed, no serious attempt had, he believed, ever been made to bring into proper order machinery for working this tax. We had always been dealing with it in a spasmodic kind of way. One year's limit had been at one rate and another year's at another. If our object had been to make the tax unpopular, we could not have gone to work in a better way. As long as the tax was low, no objections were raised, and judging from the experience of the last ten years, if the tax was kept at such a rate as Sir R. Temple now proposed, little more than one per cent., and as smaller incomes were left untouched, and if we took anything like the same pains in making our arrangements for the assessment and collection of this tax as we took for the assessment and collection of other branches of our revenue, he saw no reason whatever, considering the infinitesimal number of people the tax affects, why it should not work excellently. We believed that without any serious trouble or unpopularity, this tax would, with good administrative success, give us three-quarters or a million sterling a year, and that it would place in the hands of the Government, against times of really great emergency, a most valuable resource.

He might add that what was now proposed was identically the same proposal as that originally made by Mr. Wilson. His proposal was to im[illegible] income-tax for a term of years, but to re[illegible] cent. permanently. The only difference b[illegible] proposal and the proposal of the Government [illegible] that it was then proposed to assign one per c[illegible] local Governments for works of public improvement.

A good deal had been said as to making this tax permanent. Now he was not aware that anybody had said anything, or that it was ever proposed that the Government were likely to make the tax a permanent one. All that was really said was that the Government had come to the conclusion that it was desirable that this Act should continue in force until the Legislature thought it desirable to repeal it. Nothing more was proposed by it than was done in any of the dozens of Acts which are passed with no limitation of time as to their continuance. In spite of what he had said, he should be very glad when the time might come when no tax would be necessary. But all that the Government now virtually says was this—that so far as we can now foresee, it could not be anticipated that we should be able, within another year or so, to dispense with an income-tax.

He thought that under ordinary circumstances the tax should not exceed one per cent. It appeared to him that by inserting no term at all, really a much better security was given to the public against an increase of the rate hereafter than if we were now to say that this one per cent. was only to hold good for this year only. For in its present form the bill is to some extent an assurance that the Government had come to the conclusion that, if nothing interferes, nothing but a serious emergency could justify the imposition of the income-tax at a higher rate than one per cent. It seemed to him that if we were to insist on a term of one year, it would be as much as to say that we only want one per cent. this year, but that at the end of the year it would be a matter for consideration to see how much we should want for the next year. It appeared visionary to suppose that we should be able to dispense with this tax at the end of the year. If our financial position should improve, he agreed with what had been said by the hon'ble financial member, that if we should be able to get rid of three-quarters of a million taxation, this wretched income-tax was not the thing we ought to dispense with. He entirely agreed with the Hon'ble Mr. Bullen Smith, that there should be some abatement of our Customs duties. He thought that it was nothing short of disgrace to a civilised Government that such duties as those should continue to exist on the export of Indian prodcts. Nothing but a financial difficulty could justify their maintenance at all. He also entirely agreed with what he said regarding the sugar duties. He had no hesitation in saying that they were a standing discredit to our Government. We were not only laying a heavy tax, amounting to some ten per cent., he believed, on the value of one of our greatest sources of growing wealth in Northern India, but we were actually levying a duty which was not justified politically for the benefit of the sugar planter of the Mauritius on our own people. For those planters had actually paid a smaller duty on their impost of the sugar into this country than our own people paid when they sent their sugar across our inland Customs line. If we could afford to sacrifice half or three-quarters of a million, we could abolish all export duties and all inland duties on sugar, and we could reduce our import duties also, and by good administration, he thought, all the more serious objections to the income-tax might be got rid of, and politically the tax would be made a source, not of weakness, but of strength. He could not conceive how any one could doubt that the continuance of an income-tax of the sort of which he had been speaking was desirable.

THE COMMANDER-IN-CHIEF.

His Excellency the Commander-in-Chief said—I should be sorry, by a silent vote on this question, to give the impression that I vote for this bill merely because I am a member of the Government. I was formerly a member of the Government of India, when an income-tax was maintained; and I now vote for its continuance at the moderate rate to which it has been reduced, and am prepared to continue so to vote until some other tax is devised, which will reach the rich native mercantile class without leaving the European community untaxed. It is well known that the richer portion of the native mercantile community escape taxation. Formerly the European paid no taxes except the import duties on the articles for his use and consumption.

When the Government were asked for money for the convenience or benefit of Europeans, the reply used to be "You come here for your own purposes! You receive your wages! You have no right to expect to have your wants supplied from the money which belongs to the people of India!" Afterwards, when Europeans paid income-tax, I was often glad to be able to claim for them the protection of the State—equally with our native fellow-subjects—for the poorer Europeans, education for their children and places of worship. I am sure I only do justice to the European community in believing that they have no desire to avoid bearing a fair share of the burthens of the State. I believe their objection to the income-tax proceeds from the belief that it hits them hard, as their incomes are more accessible, while the native mercantile class escape more easily, as their incomes are not so completely assessed.

With regard to the reductions in the Army, to which the Hon'ble Mr. Chapman alluded, it is true that the late Commander-in-Chief recommended extensive reductions, which have not all been carried out; yet at the same time he gave a solemn warning against reducing the military force of the country by another European soldier.

It is not permitted to me to enter into details of what the proposals for reduction were, but they went very far beyond what the hon'ble member indicated. It is vain to say that the addition of a portion of men to each of the remaining batteries is any sufficient compensation for the loss of complete batteries.

In the case of the reduction which has been carried out, the loss of thirty guns is a very serious loss of power; and as regards the men, though it was intended to divide a portion of them among the remaining batteries, they themselves did not consent to it, but went home bodily with their batteries.

It is only justice to the Government of India to say that I have protested, in the strongest manner, against any further reduction. It has been my duty to say that I consider reduction to have been carried to the verge of safety, and this opinion has been confirmed by my observations during my recent tour of inspection.

With reference to the question of barracks, a few words are due on behalf of the British soldier. Last year the subject of barracks was much discussed in this Council. The term "palatial barracks" was invented, and I fear the British soldier got into the bad graces of the tax-payer as the pampered dweller in palaces.

Now, what was the fact? The Government of India, after the mutiny, found that they had a largely increased European army almost unhoused, and it came to the determination to borrow the money necessary to house it properly, and to give the reasonable comforts and amusements necessary to render their life in India desirable. I believe that few of the members of this Council are in the way of becoming acquainted with the medical statistics of the army. It is well known that in places subject to malaria, if you sleep at an elevation of eighteen or twenty feet from the ground, you may escape the effects of malaria. In Calcutta you have a proof of it. The mortality of the European soldiers in Fort William was formerly 9½ per cent. per annum. By building the Dalhousie Barracks, Lord Dalhousie reduced the mortality to 2½ per cent., or seven per cent.; and if you reckon for a thousand men, the saving of life is 70 men per annum, or 700 men in ten years. The very experienced Inspector-General, Dr. Murray, in advocating double-storied barracks, said that it did not much matter where the men slept for nine months in the year; but in the remaining months of the unhealthy season they were liable to contract, from sleeping near the ground, fevers which rendered them for the future practically useless as soldiers.

I consider that the Government had good grounds for the construction of double-storied barracks and for borrowing the money to build them. But it was decided by an authority which I am bound to respect, that the money spent from loans should be taken from revenue; and this measure was, I believe, the cause of the inconvenience which ensued.

There may have been room for improvement in the manner of construction; but this is in course of adoption, and I have no doubt the barracks that may be completed will fully unjustify the expectations of those who advocated their construction.

Arrangements are under contemplation to place several regiments in the hills, where their accommodation will be less expensive; and I am content with the resolution to build the double-storied barracks only in such places where climatic influences render them necessary.

A "Curtain Lecture" Society.—For novelty and vigour of conceptions, originality and a sufficient display of pluck commend us to the versatile genius of our Yankee brethren. A Curtain Lecture Society (Limited) is the latest American notion. Jeffersonville, Indianopolis, is the locality giving birth to this novelty, and it appears to be due to the inventive genius of a lady. The object of the society appears from the prospectus to be "to secure a hall and fit it up as a resort for married ladies whose husbands are in the habit of staying out until two or three o'clock in the morning. Ladies who are so unfortunate as to have such husbands are to be put to bed and allowed to sleep in peace until such time as their husbands are in the habit of returning home, when they are to be awakened, furnished with refreshments, and then accompanied home by half a dozen or more of the sisterhood. On their arrival home the derelict husband is to be "gone for" in the most approved style of the late lamented Mrs. Caudle, and this is to be kept up until the husband abandons his bad habits runs away, or dies.

BOMBAY.

H. M. S. Forte (Captain Fairfax) carrying the flag of Rear-Admiral Cockburn, arrived in the harbour yesterday from Trincomalie. She will, we believe, next proceed to the Persian Gulf.

Educational Department.—Dr. Bühler, Educational Inspector, Northern Division, has inspected several schools both in Gujerat and Kattywar in the course of this month.

Government Girls' School.—We learn that already a good number of girls have joined the above school, situated in Hornby Row, under the superintendence of Mrs. Richmond and Bai Pootleebaee.

A Cruel Bullock-Driver Punished.—The Acting Chief Magistrate, on Saturday, fined one Dowlatta Cassai fifteen rupees for torturing his bullocks at Colaba.

Accident.—On Friday a Hindoo, named Rama Luxmon, employed in a cotton press at Colaba, had two of his fingers taken off by a machine. He was soon removed to the Jamsetjee Hospital.

Grant Road Theatre.—The entertainment to be given this evening by Miss Annie Hill and Mr. Harry Goulstone promises, judging by the programme, to be an attractive one, and we hope their patrons will be as numerous as their ability would seem to deserve.

The Gaekwar.—It was said some time ago that H. H. Mulharao Gaekwar intended to visit Bombay, with the object of taking part in the ceremony of unveiling the statue of the Queen. His Highness, we are now assured, does not intend to visit Bombay, as the demands upon his time do not permit of it.

"Baba Saheb."—Eswuntrao Bulwunt, *alias* Baba Saheb, late of the Bombay Municipality, who was prosecuted about two years ago on account of certain alleged defalcations in the Tent Department, of which he was the head, and was discharged, there being no sufficient evidence, has, says the *Jam-i-Jamshed*, been appointed by Government a Municipal Commissioner in Bassein.

Programme of Music to be played by the band of H. M.'s 19th Regiment N. I. at the Esplanade Band-stand this evening :—

March		Unrath
Overture	Poet and Peasant	Suppé
Quadrille	Orphee aux Enfers	Strauss
Reminiscences of Meyerbeer		
Valse	Bulbul	Moore
Galop	Le Postillon	Zabel

Destruction of Property.—At the Girgaum Police Court on Saturday, before Mr. Nana Morojee, Khana Dewa, a cultivator, was charged with committing an injury, accompanied with force, against the property of Pandoorung Jeoba. He was adjudged guilty and sentenced to pay a fine of Rs. 15, with the alternative of a month's imprisonment. If the fine was recovered, Rs. 10 was to go to the complainant.

Gambling.—On Saturday, at the Girgaum Police Court, Hemchund Ramjee and three others were charged with gaming with dice and money in a public thoroughfare. They were convicted. The first defendant, being an old offender, was fined Rs. 15, and in default of payment was to undergo a month's hard labor ; while the rest were fined five rupees each, with the alternative of ten days' imprisonment.

The Bombay Mutual Life Assurance Society, Limited.—We have received a copy of the Memorandum and Articles of Association of this new company, which was registered under the Companies Act on the 21st inst. An advertisement giving the names of the directors, &c., will be found in our first page. "The object for which the society is formed is," in the words of the memorandum of association, "the 'mutual insurance' of the lives of the members of the society and the doing of all such other things as are incidental or conducive to the attainment of the above object."

Poor Parsees.—Mr. Cowasjee Jehanghier Readymony, in a letter addressed to the *Jam-i-Jamshed*, suggests the advisability of raising a fund for the purpose of erecting a suitable building, in which to keep the children of Parsees who have no employment and who cannot maintain them in these hard times, and to give them religious education. Mr. Cowasjee proposes that a committee be appointed with this object, who would, when the children attain the age of from thirteen to sixteen, give them some employment, so that they might be able to support themselves. Since the share mania, a number of Parsees have been unable to get employment, and find great difficulty in supporting themselves and their families. We have no doubt that some well-to-do Parsees will take up the suggestions of Mr. Cowasjee.

Mr. Elwin, the Agent and Manager of the Madras Railway, and Mr. B. Anderson, the Chief Engineer, are about to proceed to Bombay to settle with the G. I. P. authorities the arrangements for through traffic between the two Presidency towns. Travellers will doubtless be glad to hear that the Madras company are about to construct passenger carriages of a better description than those at present in use.—*Madras Mail*, March 23.

The Government of India has sanctioned a conveyance allowance to the Assistant Commissioner of Customs, Appraisers, and other officers in Bombay, deputed to examine passengers' baggage from Suez, as recommended by the local Government.—*Indian Daily News*, March 24.

Sanction has been accorded by the Government of India to the establishment of a Subordinate Civil Court at Jacobabad in the district of Shikarpore in Upper Sinde.—*Ibid.*

Fire at Bhugoor.—We understand that a fire took place on the 19th instant at Bhugoor, and destroyed property to the extent of one lac of rupees.—*Poona Observer*, Mar. 25.

The head quarters and squadron of the 1st Regiment Light Cavalry arrived here from Deesa yesterday morning, under the command of Captain Hay.

The Portrait Gallery of Sirdars and Chiefs of the Deccan.—We are requested by Mr. Theodore Jensen, the eminent artist, to state for the information of the public that the portraits have been removed to his studio at Hyderabad, Deccan, for the purpose of being restored, and prepared for the next Poona season. During Mr. Jensen's absence the pictures have been much injured from dust and insects, and as he is alone responsible for the gallery, he was obliged to remove them for a short time.—*Id.*

Soldiers Committed to the Bombay Criminal Sessions.—Two soldiers belonging to Her Majesty's 83rd Regiment, named Patrick Colligan and Thomas Man, have been committed to the Criminal Sessions of the High Court of Judicature at Bombay, by Colonel G. C. Evezard, the Full-power Cantonment Magistrate and Justice of the Peace. These soldiers, it appears were confined in the regimental cells, but they effected their escape from the cells, and came into the Sudder Bazaar about nine o'clock on the night of the 20th instant, and entered into the shop of Abdool Rymon wullud Aboo, and robbed a piece of white flannel measuring eight yards, of the value of rupees ten, and while making away with this they were apprehended.—*Ibid.*

To-morrow, March 26, His Lordship the Bishop administers Confirmation at Ahmednuggur. He left Bombay yesterday, and will probably be back again by Tuesday night. On Low Sunday there will be Confirmation at St. Xavier's, Poona, and nearly 200 children are under instruction for receiving the Sacrament. One hundred children are to make their first communion in that church, either on that Sunday or at Easter. —*Bombay Catholic Examiner*, March 25.

The Rev. E. A. Wareham, of the London Society's Mission, Belgaum, has, we regret to say, been obliged by ill-health to leave for Europe.—*Bombay Guardian*, March 25.

Men of almost all nationalities are found in Bombay. We have seen Sandwich Islanders here, Christian men, having the Bible in their own tongue, and guiding themselves by its instructions. A few days ago a New Zealander died in the hospital. He was a man of considerable intelligence, acquainted with the Scriptures, and his last hours were cheered by the consolation of its promises. Such facts are interesting, as they illustrate the glorious fact that the glad tidings of great joy are preached to men of every nation, tribe, and tongue.—*Ibid.*

A Child Bitten by a Dog.—We have to record a very sad occurrence at the Kirkulla station yesterday. A mad dog rushed into the Station Master's apartments, and seized his child by the cheek. The mother ran to rescue the child, and the dog seized her by the thumb, and bit it off. The mother and child were at once taken to Lanowlee for medical treatment. We trust that hydrophobia will not be the result.—*Deccan Herald*, Mar. 24.

THE GREAT KHANDEISH CASE.

CONTINUATION OF MR. ANSTEY'S SPEECH.

The following is the continuation and conclusion of Mr. Anstey's speech before the full Court in the Appellate Court, Mazagon, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill Kemball, and Green, which sat to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa, that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court, with his opinion thereon. Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen ; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathuradas, Government Pleader.

Mr. Anstey wishing to put in an affidavit by Govind Narain,

Mr. McCulloch said—I object, my Lords, to this being read. The inquiry was conducted in accordance with orders of the Second Division Court, and this man had an opportunity of saying all that he was minded to say upon oath, and I apprehend it is not possible to have a case conducted piecemeal, and that after he has given his evidence, he should be at liberty, before the Court comes to revise the finding upon his evidence, to put in supplementary affidavits which we have not had an opportunity of seeing or of answering, and which, unless the Court thinks it necessary to direct us to answer, we do not think it necessary to answer.

The Chief Justice—Does this affidavit relate to the matter which was before Mr. Hobart ?

Mr. Anstey—Yes ; and nothing else.

The Chief Justice—And were the objections there stated brought to the notice of Mr. Hobart ?

Mr. Shantaram Narayen—Some of them were, as I am instructed.

The Chief Justice—Does that appear on the face of Mr. Hobart's record ?

Mr. Anstey—Some of them do.

The Chief Justice—Have you had a copy furnished to you, Mr. McCulloch ?

Mr. McCulloch—Yes, my Lord.

The Chief Justice—It appears to have been solemnly affirmed on the 13th March. I think they ought to have obtained leave before it was filed.

Mr. McCulloch—Yes ; and a direction as to whom it should be served upon. The Crown actually knows nothing about it. The late period at which it was filed renders it impossible for the Court now to refer it to Mr. Hobart to report on its truth.

Mr. Shantaram Narayen said that some of these affidavits had been filed in obedience to the direction of the Chief Justice that any matter brought before the Court must be brought upon affidavit.

The Chief Justice—My direction applied solely to the petition presented by you on behalf of Mr. Anstey, which I said ought to be set down for hearing on the same day as this case, and I then informed you that anything relating to that petition which did not appear on the records should be upon affidavit, but I certainly never intended to give leave to file affidavits in this Khandeish case, or any other Khandeish case, except in the matter of that petition.

Mr. Anstey spoke in support of the admissibility of this piece of evidence.

In answer to the Chief Justice, Mr. McCulloch said Mr. Pritchard had not had an opportunity of meeting the affidavit, but was prepared to give the statements contained in it the most positive denial.

The Court refused to allow the affidavit to be read, as the objections contained in it had not been stated to the Court below, and as leave to file it had not been given.

Mr. Anstey then proceeded to contend that the notes of the Sessions Judge showed that a fundamental error had been made in the very first step taken in the inquiry. It was recorded by the Sessions Judge that when Govind Narain was called to give his statement on solemn affirmation, Mr. Pritchard, on behalf of himself and the two policemen Hafizoola and Narain Krishna, applied to be recognized as the accused persons, so as to obtain the privilege of being present in court during the examination of the accusers and a right to cross-examine them. Now, the reference from the Second Division Court directed the Judge to enquire himself, and there was no power given to him to hear parties, much less vakeels or persons like Mr. Pritchard. The Judge was simply to conduct the enquiry himself. The Government Prosecutor was to have notice, that he might be present at the examination, that he might perhaps suggest witnesses and so forth, but there was no pretence that this was a judicial enquiry ; and at the beginning of the enquiry the Judge said that Mr. Pritchard had no standing whatever, but that if he could get any one to make him Government Prosecutor, and the Government Prosecutor would withdraw in his favour, he could be present as Government Prosecutor, but not as accused, and that he then might examine *ad libitum*—a most unfortunate suggestion, made no doubt with the most virtuous intention, and probably with no foresight of what would follow, which was that the Collector, Mr. Ashburner, said to Mr. Pritchard, "I appoint you Government Prosecutor," and he (Mr. Anstey) supposed Mr. Ashburner went on to say, "And I direct the Government Prosecutor to vacate in your favour, and I will make all the formalities right to-morrow." Mr. Hobart then allowed Mr. Pritchard to become public prosecutor. Now, it was a fact in the case that Mr. Ashburner, Major Probyn, and Mr. Bœvey were present, and took part in some of the conversations or discussions or investigations, or whatever they might be called, at which these two persons were made to appear in the character of confidants, and that they were co-operating with Mr. Pritchard. He did not mean to insinuate—it was not in his nature to insinuate what he could not charge—he did not mean to insinuate or charge that Mr. Ashburner, Major Probyn, or Mr. Bœvey were art and part in the proceedings used for the extortion and obtension of these confessions ; what he meant to say was that these gentlemen were visibly present and taking part in the proceedings at a time when the confessions were yet in *embryo*, or had not been actually brandished in court, and that they sat, though they should not have been allowed to sit, side by side with Mr. Hobart, and were allowed to take part in the proceedings from time to time, sometimes by volunteering testimony when a point of difficulty arose, and sometimes by actual and overt intermeddling with the proceedings in court, as, for instance, when Mr Ashburner appointed Mr. Pritchard public prosecutor. The act by which Mr. Pritchard took possession of his office as Government Prosecutor was to get all the witnesses against him turned out. Now, amongst these witnesses, as Mr. Pritchard called them, he included the appellants, and he (Mr. Anstey) never before heard that appellants having a stake in a pending enquiry ought to be understood to come within the rule that witnesses shall not be in court during the examination of others. So ruthlessly in fact was the rule carried out that when it was necessary to bring in Sai Nursapa to make clear a particular passage of Govind Narain's evidence, Govind was first put out of court, and when his examination is resumed, it is resumed only after Sai Nursapa is turned out of court again. That was the first attempt to turn this into a *quasi*-judicial proceeding. It was at this juncture that Mr. Bala Mungesh Waglé had to protest and say that it was not fair that this should be done while the European gentlemen who were to be witnesses were present in Court, and the Judge overruled the protest of Mr. Bala.

The Chief Justice—It appears on Mr. Hobart's record that Mr. Bala Mungesh said that if the witnesses on the one side were taken out, so should the witnesses on the other, but he specially excepted Europeans holding office under Government.

Mr. Anstey, in continuing after some conversation, said he was not so much insisting upon the transparent injustice of these proceedings as upon the fact that they were done openly and not in a corner—at the beginning of the inquiry, and not at the end of it. They were done in the midst of a trembling population, whom it was desirable should have confidence in this European gentleman to whom the Court had delegated the conducting of the enquiry, and these things tended to discourage them—that the very man whom they most dreaded, the man who it appeared, though in the dharkhast that was not expressly stated, was the object of their dread, should be selected to conduct the investigation instead of the Judge—aye, instead even of the Government Prosecutor of the place—nay, more, that he should be named Government Prosecutor in order that the enquiry should go on at all. Why, it was a complete reversal of the positions. From being the appellants, Govind Narain and Sai Nursapa became the respondents, the defendants, again that day ; while from being respondents, the Government authorities of Khandeish, and Mr. Pritchard amongst them, became prosecutors that day, and now they had been raised to the monarchical estate, as Mr. McCulloch stated that he appeared for the Crown. Why, of course, all this would be perfectly well understood by the natives. If they balanced before whether they should appear or not, and what evidence they should volunteer if they did appear, they now balanced no longer. Certainly the proceedings from first to last were vitiated when this alteration in the mode of conducting the inquiry took place, and if their Lordships rejected the whole of the evidence which was taken after the sanction to prosecute Govind Narain for perjury while twenty witnesses remained to be examined, he could not say that their Lordships would be satisfied that the evidence taken against them on the previous days of an enquiry so misconducted was not thrown away. He applied that remark once for all to every one of the incidents which followed so swiftly upon the first, and which equally with the first incident went to show the purpose of Mr. Pritchard and the compliance of the Judge. Now, the very first witness who testified in favour of Mr. Pritchard was allowed to break the chain of the appellants' evidence. Up jumps Mr. Ashburner on the sacred bench of justice and volunteers under the proper section of the code his evidence ; the offer is accepted, and there he is examined by the Court, and curiously enough he is allowed to be cross-examined not only by the unfortunate appellants, but by Mr. Pritchard, with whom he has been acting throughout. There was a reason why Mr. Bala Mungesh, on behalf of his two clients, should cross-examine him, but he failed to see what reason there was to allow Mr. Pritchard to put leading questions. All this, besides, was done in the view of the trembling people of Khandeish. Then an attempt was made to compel the two appellants to surrender their privilege against self-accusation. Mr. Pritchard wanted to compel the vakeels and barristers who had been engaged in the case to violate the most sacred duty a counsel owes to any person in the world, the duty of confidence towards his own client, by bringing up their briefs and all their instructions in the case. This was all done in open court, and so recorded. Then on the next day, the 18th January, the *subpœnas* having gone down to be served in the usual ignominious fashion, through the police, the next step is taken. On this occasion Mr. Pritchard, while Govind Narain was being cross-examined, asked that the two constables not yet examined should be allowed to be in court. This was disallowed by the Judge, as being contrary to the arrangement agreed to at the commencement, and otherwise objectionable. Mr. Pritchard, the record said, thereupon observed that during Mr. Ashburner's evidence both the prisoners were present. Mr. Pritchard then asked Govind Narain whether he told his vakeel that he was handcuffed. The question was objected to by Mr. Bala Mungesh, and the Court did not allow it, and was, moreover, of opinion that it would have been right to disallow it even if it had not been objected to, unless the witness had been informed first that it was optional whether he should answer it or not. He deeply regretted that the note on the record stopped there, but though he could say nothing he was thinking a great deal. (Laughter.) Then on the 19th Assistant Collector Boevey from the bench volunteered his evidence and was examined. It was observable that these official witnesses struck in at the proper moment : when a fault appeared and a discrepancy in the evidence they endeavoured to cure it. Referring to the examination of Mr. Shantaram Narayen, as showing in what a lamentable spirit the inquiry had been conducted from the time it passed from the hands of the Judge, Mr. Anstey said Mr. Shantaram had not obeyed the summons without having obtained the permission of the Court.

The Chief Justice—Consulting the Court was necessary in order to obtain leave of absence from his duties as vakeel, and in that capacity he asked for and obtained the permission of this Court, which of course could not then know for what purpose he was summoned, whatsoever it might conjecture on the point.

Mr. Anstey said that was no doubt so, but he took it that where the intention clearly was to use the *subpœna* for the purpose of working a breach of professional confidence and no other purpose appeared, a witness had a right to disobey the *subpœna*. As supporting this contention, Mr. Anstey here referred to a rule laid down by Lord Mansfield and Justices Wilmot and Yeats in the King vs. Tennant Dixon, reported in the 3rd volume of Burrowes. Referring to Mr. Pritchard's application for sanction to prosecute him for contempt of Court in not obeying the *subpœna* of the Sessions Judge, said he felt their Lordships would do him the justice to understand why he referred to this. It was not from any class feeling or personal feeling, but because it had an important bearing on the real question now before the Court, namely, what credit was due to the two confessions obtained or said to have been obtained. If such a thing was done to a barrister what would be done to an upcountry vakeel ? Again he was thinking a great deal, but he must not say another word lest he should violate the rule of trespass upon affidavits. Then on the 20th January, Mr. Pritchard protested against being called upon to give his statement upon oath. He said I am here prosecutor, and I am also an accused person, and I decline to give evidence on oath. However he was overruled, and had to do so. At an earlier period of the day, one of their Lordships had said that these men pleaded guilty. But they did not plead guilty. If they pleaded anything at all, they pleaded not guilty till they had been two or three days before Mr. Pritchard. Mr. Pritchard said himself on the first day on which he gave evidence that he did not remember whether the two appellants and Khundoo Sing were brought to him handcuffed.

The Chief Justice—They could not have pleaded guilty till the charges were framed and read to them.

Mr. Anstey—Then they never pleaded guilty.

The Chief Justice—We have it on the record of Mr. Pritchard that they did, and we must presume the record to be true.

Mr. Anstey—Yes, there is this difference between the practice here and in England, that in England the charges are prepared first, and then the investigation proceeds, while here the charges are not framed till the case is gone through. The Magistrate frames them according to what he feels to be the effect of the evidence, and then records them.

The Chief Justice—It may be that they did not plead guilty till a late period of the case, but they did plead guilty.

Mr. Anstey said what he meant was that at the period he had referred to they had not pleaded guilty. At this period Mr. Pritchard said himself he did not remember whether those three persons were brought in handcuffed. But those three persons said they were, in which they were confirmed by Khundoo Sing, for which Khundoo Sing had been committed to take his trial for perjury. Mr. Pritchard admitted that he may—which no doubt meant that he certainly did—have some time or other have called Govind Narain a *loocha*, and that he did order the police to take great care of the prisoners so as to prevent their escape and to handcuff them when necessary. He further admitted that the police were always present when he wrote down these confessions from the mouth of the appellants. Then Major Probyn was selected by Mr. Pritchard for the purpose of hearing the prisoners repeat their confessions elsewhere, and it was agreed that the prisoners should be brought to Major Probyn, and then the policemen were ordered out of the place. Such a precaution ! Why, Major Probyn was the policeman of policemen, the head of the whole force, but it showed that both Mr. Pritchard and Major Probyn knew that it was an exceedingly wrong thing to receive confessions and record them from men in that position whilst the police were present. Mr. Anstey then quoted from Mr. Pritchard's evidence referring to Sai Nursappa's assertion that he was kept nine days and nights under a leafless tree ; his having seen the prisoners handcuffed when passing them ; that Sai Nursappa's confession was written down at different times on bits of paper ; and his statement that he feared they would retract their confessions as soon as they got to Dhoolia—which, according to Mr. Anstey, meant as soon as they got out of the clutches of the police. Mr. Bala Mungesh had put the question to Mr. Pritchard, "Why did you fear that the confessions would be retracted as soon as the prisoners got to Dhoolia ?" but the Court disallowed the question as irrelevant. But he apprehended that a more relevant question was never put. Supposing that Mr. Pritchard had had advices that they were going to do so, the question may be what advices these were, and when did he first hear of the intention. All that had a very material bearing on the question before Mr. Hobart, namely, how were these confessions obtained ? Mr. Pritchard's evidence, he thought, afforded very powerful confirmation of what he had stated, that the whole enquiry had been a miscarriage from first to last. Then on the 28th an amusing incident occurred. Mr. Pritchard must have felt himself strong indeed to have made such an application. The application was thus mentioned in the record—"Mr. Pritchard asks the Sessions Judge to vacate his position as Judge for the moment and give evidence as a witness." He (Mr. Anstey) wondered whether, if Mr. Hobart had refused that application on any other ground than that on which he did refuse it, Mr. Pritchard would have applied for a warrant against Mr. Hobart *qua* witness for his conduct in refusing to give evidence. "The Sessions Judge declines the application, on the ground that the High Court had ordered him, after taking and recording evidence in this inquiry, to submit his opinion thereon, which would not be compatible with the proceeding Mr. Pritchard applied for. There are obviously other objections according to Mr. Pritchard's application." A milder form of rebuke the learned counsel did not remember. After the two prisoners had said that the evidence had shown that their complaints were true, Mr. Pritchard had his final fling. Referring to Mr. Pritchard's remarks the record said—

"Mr. Pritchard urges that the complaint of Govind Narain and Sai Nursapa was false and was not spontaneous on their part, but that they had been put up to making it by others, as would have been shown if this Court had not overruled questions the answers to which would have shown what passed in the High Court. That the complainants had not urged, till their case was before the High Court, any allegations of torture, which had cropped up since then. That this Court had, when their appeal was before it, ignored all idea of their having been unfairly treated, and that no Court can maintain its position if such false charges are to be gone into by High Courts. That this proceeding is irregular, and that with every respect to the High Court and this Court he enters something like a protest against the whole enquiry in this court. The above appears to be the purport of Mr. Pritchard's observations, which are very lengthy."

That gave the opinion of the Judge, to which he would refer at the close. From all that evidence, therefore, he would say that this inquiry was not the inquiry which their Lordships of the Second Division Court had contemplated and directed, and secondly that this irregular inquiry was conducted from first to last by men who, whatever their merits might be, were the last men who should have been selected to take part in it, and also in a way not meritorious by the infringement of nearly every rule of evidence observed in the course of justice under circumstances of great unfairness to the parties interested, the two present appellants—he would not say under circumstances, but under appearances, from first to last most calculated, or at least directly tending, to intimidate persons from coming forward to give evidence, which must be undoubted by every one who knew native character ; therefore there had been here a complete miscarriage of substantial justice even in this irregular form of enquiry. Mr. Anstey then proceeded to refer to Govind Narain's evidence, and was quoting at length from it, when

The Chief Justice reminded him that all the Judges had read the evidence carefully several times, so that there was no necessity for his reading it all.

Mr. Anstey said he had been afraid of his learned friend asking him to read from the record. Well, there were some points to which both of the appellants speak distinctly and positively, the result of which is that before they were called upon to make their confessions they were in a fair way of being broken down both in mind and body by ill treatment. Having referred to Dr. Norman Chevers' work with reference to tortures by the police, Mr. Anstey said it was easy to understand what was meant by Mr. Pritchard when he told the police to take great care of the prisoners, and said *sumjoot dia*, which meant "give them a reminder, understanding, or advice." Then the prisoners had their own bullock carts, but they were not allowed to use them except when the policemen chose to ride in them, and they were made to walk in the hot sun for a distance of sixty miles. And further, they said that they were kept without food, and here they were corroborated by Mr. Pritchard—he would not say to the letter, but to some extent. They say that they applied for the assistance of their servants in cooking their food whilst *in transitu*. The police refused them that assistance, and Mr. Pritchard says that certainly after they left his presence they were put on jail batta, and that some days afterwards they complained to him that they were not allowed the assistance of their servants, that they had not been able to cook their provisions, and so forth. Well, he must say that to keep respectable Hindoos of that kind in a state of semi-starvation was a form of torture.

The Chief Justice—Does not Mr. Pritchard say that their having been deprived of the assistance of their servants arose from the police having misunderstood the order of Mr. Pritchard as to Sirkaree batta, and that as soon as the mistake was brought to Mr. Pritchard's notice it was rectified ?

Mr. Anstey said that was the policeman's mode of understanding the words "put them on jail batta." As to their saying that it was a mistake, people in their position had no right to make such mistakes, and those who suffered from such mistakes had a right to elect whether to treat them as mistakes or as acts of torture. He used this to show that this state of things went on after they had seen Mr. Pritchard. Then as to their servants having heard the cries of their masters, or what they supposed to be the cries of their masters, that was only met by the evidence of the respectable persons who are charged with having done such things, and by some negative evidence of persons who said that if such a thing had happened they must have heard it. The Mamlutdar of Shahada says the prisoners complained to him of having been hurt. Then Dr. Bainbridge is called, and it appears that Dr. Bainbridge has a pet-theory that there is a form of leprosy called anæsthetic leprosy, and said, "I satisfied myself that Sai Nursapa was suffering from anæsthetic leprosy." Dr. Bainbridge was an honest man, but it might very well be that, desiring to find out an instance of this pet disease in this man, he treated with great doubt and scorn any other suggestion, and refused to assign it to a more vulgar, plebeian cause. There was no doubt it was perfectly possible to inflict great pain without leaving any mark at all—and in the secret how to effect that the people of India have for thousands of years been great adepts. Moreover, some of the modes of torture excluded the necessity of pain except in the sense of wearing out, decay, death, as for instance the running up and down for a long time, and starvation. Any of these causes would be sufficient to produce or aggravate sickness of the body, and yet produce no lesions such as to suggest to the surgeon external violence. Then came the question of handcuffs. Mr. Pritchard did not deny that the prisoners were handcuffed. They were handcuffed when he saw them about, under the tree and elsewhere. All Mr. Pritchard denied was that they were handcuffed when in his august presence, and that only on two occasions, for as to the first of the three occasions he says "I cannot say." But the difference of a man going into the tent with his handcuffs on and a man depositing them in the oatlah before going in was like the difference between tweedledum and tweedledee. Mr. Pritchard admitted that in one case at least the handcuffs were found to be painful, and that he had caused them to be removed ; and there was no doubt that handcuffs which were painful were instruments of torture, but to say that for all substantial and practical purposes they did not wear their handcuffs when making their confessions was absurd, because they left them at the door. For all practical purposes they were handcuffed all the time. And on this point Mr. Hobart has stated his opinion, saying, "In certifying to the High Court the evidence taken and recorded I shall express my opinion to this effect—namely, that beyond the fact of Govind Narain and Sai Nursapa being, at other times than when brought before the Magistrate during their trial, occasionally kept handcuffed, it has not been proved that either Govind Narain or Sai Nursapa were in any way harshly treated, still less subjected to torture." As to that, he would remark, as he had said already, that the inquiry had been a miscarriage, and that it had been abundantly proved that in this respect the judge was wrong. Now, most of the witnesses for Mr. Pritchard were servants to some extent either of the Mamlutdar or of Mr. Pritchard himself. And as to the official witnesses, he would say once for all, without meaning his words to carry anything more than they clearly and frankly conveyed, that their evidence was the testimony of a small knot of gentlemen called by Mr. Pritchard himself a shikar party, who were living hard by, and who took a great interest in this case, and whom Mr. Pritchard consulted from time to time, or rather to whom he communicated from time to time what he called the wonderful revelations made by the informers, amongst others by those two persons who allege that they became informers under the pressure of undue influence, and all that these gentlemen say is this, that they saw these men and talked to them, and that they confirmed all that Mr. Pritchard stated they told him. Granted ; because they were brought by Mr. Pritchard and his men to each of these gentlemen for that very purpose and by common accord, so that all that those gentlemen say goes for nothing. The force of prejudice was very strong even in the minds of the civil service. In this case, they had no means of information but that which Mr. Pritchard thought fit to impart by raising his little finger. But now came the statement which these appellants made, and which as he had shown by anticipation to be to a considerable extent confirmed by Mr. Pritchard himself, that was that exclusion of the appellants from all opportunities of employing vakeels. Their Lordships would remember that the evidence on that point was the evidence of the appellants themselves and of the two vakeels, and that evidence was confirmed by the very gentleman who attempted to deny it, Mr. Pritchard. The statement was simply this—the relations of these two men sent vakeels a considerable distance to find them out and offer their assistance at the trial then taking place before Mr. Pritchard. It was quite clear that neither of these two appellants had abandoned all hope of an acquittal, for they say they both went forth and consulted with the vakeels, and one of them, according to Mr. Pritchard's own statement, did so. Mr. Pritchard said the third refused to do so, but why ?—because he expressed his intention not to employ them, as he wanted to keep his money for the appeal. It was plain therefore that his intention was to impeach Mr. Pritchard's decision. Having remarked on the assertion that Mr. Pritchard called the vakeels touters, and referred to the question of jurisdiction, Mr. Anstey said he hoped their Lordships would make up their minds to reject these confessions, and in conclusion said :—I would ask your Lordships in considering this matter—and it is perhaps quite a needless request for me to make—to take into consideration that these men, being what they are, what they were then, and what I fear they may be yet for several generations, let education do its utmost for them, weak trembling dependent people, who have never yet had set before them any great and encouraging examples of a reward of confidence in the law and in the administration of the law, when the power of Government is on the other side—I say I do trust, indeed I trust hopefully, I feel that the request I have made is superfluous, that your Lordships will take all that into your consideration when you come to answer the question, Has there been the enquiry which we desiderated, and if so, have we by means of that enquiry obtained evidence which will satisfy us that the confessions in question were voluntary, free, and not obtained by odious practices ?

The learned counsel having finished his speech, at half past five o'clock the Court adjourned till Thursday morning.

SHIPPING AND PASSENGERS.

The ship Western Belle, 1,225 tons, Captain T. Smith, arrived on the 25th March with a cargo of 1,743 tons of coal. The vessel is consigned to the captain.

The ship Red Cross, 987 tons, Captain G. Young, arrived on the 25th instant from Liverpool with a cargo of 1,437 tons of coal. The vessel is consigned to Messrs. Rennie, Scovell & Co.

The barque May Queen, 472 tons, Captain W. Gandee, arrived on the 25th instant from Shields with a cargo of 742 tons of coal. The vessel is consigned to the captain.

The barque Eddystone, 399 tons, Captain A. Wood, arrived on the 25th instant from Shields with a cargo of 636 tons of coal. The vessel is consigned to the captain.

The ship Princess Dagmar, 1,009 tons, Captain L. Lewis, arrived on the 25th instant from Shields with a cargo of 1,462 tons of coal. The vessel is consigned to Messrs. Scott and Wilcock.

The ship Kirkwood, 1,270 tons, Captain C. Nabbs, arrived on the 25th instant from Newcastle with a cargo of 1,775 tons of coal. The vessel is consigned to Messrs. Wallace & Co.

The ship British Commodore, 1,389 tons, Captain W. Quin, arrived on the 25th instant from Cardiff with a cargo of 1,980 tons of coals. The vessel is consigned to Messrs. Ritchie, Stewart & Co.

The ship Tennyson, 1,298 tons, Captain A. Hawkins, arrived on the 25th instant from Liverpool with a cargo of coals.

The brig Esk, 497 tons, Captain W. G. Evans, arrived on the 25th instant from Mauritius with a cargo of sugar.

The brig Edward, 205 tons, Captain Coulson, arrived on the 25th instant from Mauritius with a cargo of sugar.

The s. s. Penang, Captain A. G. Smart, arrived on Saturday last from the Persian Gulf via Kurrachee with a general cargo and the following passengers :—Mr. and Mrs. Watson, Mr. Baker, Mrs. Williams and child, Mrs. Burt and four children, Miss Pegler, Mr. Pestonjee, two second class passengers, and eighty-eight deck passengers.

[Advertisement.]

THE GREAT NORTHERN INDIA DERBY SWEEP—1871.

Committee of Management.—Major G. Dalrymple Hay, B.S.C. ; Capt. J. Charley, 60th Rifles ; W. A. Roberts, Esq., R.H.A.

Tickets Rs. 10 (ten) each, Cash.

N.B.—No application will be registered unless accompanied by a remittance on *Murree or Rawul Pindee only, post paid.*

After paying all expenses 5 (five) per cent will be deducted (for the benefit of the Murree Racket Court Building Fund, and the "Peshawur Vale" Hunt and Race Funds).

Rs. 500 (five hundred) will be divided amongst those who draw *starters*.

The residue will be divided :—
The winner to take two thirds.
The second horse „ one-quarter.
The third horse „ one-twelfth.

To close on the 16th May, and drawing to take place the same day at the Murree Club.

Cheques, money orders, &c., to be made payable, and applications to be made to

THE SECRETARY,
Murree Club, Murree.

TROOPS FOR INDIA.

The Serapis, Indian troop relief steamship, Capt. Grant, sailed from Portsmouth on February 24 for Queenstown and Alexandria, calling in at the former port to embark there the 56th Regiment. The following officers embarked on board the Serapis for Alexandria and Bombay at Portsmouth :—Major Sewell, 105th Regt. ; Capt. Caldwell, 2nd batt. 24th Regt. ; Capt. Taylor, 21st Hussars ; Ensign Whittle, 1st batt. 2nd Foot ; Ensign Temple, 2nd batt. 21st Foot ; Ensign Kennedy, 41st Regt. ; Ensign Money Kyrle, 55th Regt. ; Ensign Welchman, 76th Regt. ; Ensign Jones, 89th Regt. ; also the Rev. J. P. Dunell, B.A., naval chaplain, and thirty-five stokers to join the Euphrates at Suez.

TANNA.

March 24th.

The mill at Coorla alluded to by me is nearly completed. When ready it will be the largest mill in India and a fit ornament to the entrance of busy Bombay. Mr. Cassumbhoy Dhurrumsey and his father Mr. Dhurrumsey Poonjabhoy, both of your town, deserve the thanks of the shareholders for the great interest they take in the mill.

Speaking of Coorla, I regret to say that there is a faction among the Salsette Romanists. A party of educated men in the village of Kulleeanee, near Coorla, wish to enter into the fraternity of the Church. The Priest of the little chapel and the uneducated oppose this application on the grounds that the forefathers of these applicants were men of low caste ! I wonder what the Holy Father will say to this. The young men applied to the see of Goa, and the ecclesiastical potentate of that place sent repeated orders to Sir Padre Gomes and the Vicar of the Church, but those orders have not up to date been complied with. The Sir Padre is afraid to enter the village or the chapel, fearing violence. I would advise the parties not to commit a breach of the peace, otherwise Major Coles, our superintendent of police, will soon pounce upon them.

I must say a word about the account you published on the 20th February, defending a "man-eater" and implicating a native in a murder. This man was committed by Mr. Cooverjee Cowasjee to the Sessions. In that Court the truth came out. It appeared that the youth alluded to by you had actually been tutored by "a carcoon." Mr. Coghlan, a most painstaking judge, at once saw that the man before him was not guilty, and the prisoner was discharged. A good-hearted vakeel defended the poor man *free* of all charges. In this case I think the police are wholly blameless. They did not, police-like, extort confession, or torture any one. The facts known to them and no more were placed before the magistrate.

TELEGRAPH LINE REPORTS.

Kurrachee, 26th March, 9 P.M.—Latest dates from United Kingdom, via Russia, 25th March, 9-17 P.M. Continent of Europe, via Russia, 25th March, 6-50 P.M. ; America via Russia, 26th March, 7 A.M. Cable right to Fao ; Turkish line interrupted beyond Bagdad ; Persian line right to London.

BOMBAY GOVERNMENT TELEGRAPH OFFICE—26th March, 9 P.M.

Latest dates from United Kingdom.

Via Russia, 25th March, 5-55 P.M., Greenwich time. Time in transit, 10 hours 6 minutes.

Via Red Sea, 25th March, 8-40 P.M., Greenwich time. Time in transit, 4 hours 20 minutes.

Latest dates from Continent of Europe.

Via Russia, 25th March, 4-55 P.M., Greenwich time. Time in transit, 11 hours 1 minute.

America via Red Sea, 24th March, 9-48 A.M.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 25th to 9 P.M. of the 26th March is as follows :—

To Bombay.	Max.		Min.	
From Kurrachee	0	32	0	1
„ Calcutta	4	23	0	16
„ Madras	One message in		0	15

Mr. GRANT DUFF FOR MADRAS OR BOMBAY.

It is well understood in official circles in London that Mr. Grant Duff is likely to be the next Governor of Madras, if he should chose to abandon an English political career for a few years. Madras may well be congratulated on the prospect of securing a man who will undoubtedly prove the ablest Governor it has had for half a century. The Presidency will be effectually stirred up by a ruler who will temper the calm conservatism in which Madras delights with a judicious application of first principles. It would be more in keeping with the antecedents of the present Under Secretary of State for India if he were sent to Bombay ; and, should the Duke of Argyll succeed in discovering a trained financier who will come out to India, Mr. Grant Duff would doubtless wait for Bombay, for it might become necessary to send Sir R. Temple to Madras. This much is certain, that Mr. Grant Duff is first in the list for an Indian Governorship, and that is satisfactory. He will soon become as popular as he is able, when it is his duty to fight for Anglo-Indians and natives an their interests. There is no abler, shrewder, wiser man, as a politician on foreign affairs, in the House of Commons, and we trust that there will be no hitch in the appointment, cost what it may to Sir Richard Temple or anyone. India would owe an immense debt to the appointment of Mr. Grant Duff.—*Friend of India*, Mar. 23.

THE COMMITTEE ON INDIAN FINANCE.

A correspondent writing from London to the *Friend of India* on the committee of inquiry into Indian finance, says :—The author of the committee is undoubtedly Mr. Fawcett, who has the merit of studying Indian questions at a time when there are unusually few Anglo-Indians in Parliament, and when the governing classes hardly affect to conceal their opinion that it would be well, for what they consider England—that is, bread and butter politics—were India and all the colonies cut off from Great Britain. The present writer was in the House of Commons when Mr. Grant Duff anticipated the motion of Mr. Fawcett by promising, on the part of the Government, a committee on Indian finance only. After Mr. Gladstone's assurance that the committee would be allowed the widest field of inquiry within the limit of financial administration, both sides of the house, and Indian authorities like Sir C. Wingfield, readily consented that Mr. Fawcett's more general motion should be withdrawn. But Mr. Gladstone seems to have mistaken this for indifference to the constitution of the committee so far as to propose subsequently that that body should consist of representatives of both houses with the view of overwhelming the non-official members by the number and experience of ex-Governors General and Secretaries of State. Not only is such a joint-committee unprecedented, except in the form of a Royal Commission, but both sides of the House suspected an intention thus to defeat the objects of the inquiry. Although Lord Mayo or his Government has sent home a protest against any inquiry, I believe there is not the slightest intention to call in question the administration of His Excellency or that of the India Office. The effect will rather be to strengthen the Governor General's hands, by showing the causes of financial failure in India for which Her Majesty's Government in India alone seems to be responsible by the badness of their last three appointments to the office of Finance Minister. You have always represented it as most unfair to the Governor General not to give him the best financial advice. The House of Commons is so well aware of its own ignorance of India, is so convinced of its unfitness to do its duty to India, and is so remorseful for past neglect, that it finds a balm for its conscience only in a full and frank inquiry which will test all complaints and, if necessary, result in corrective legislation. Hence the intense desire which pervaded every member, not on the treasury bench, to give India the very best, or at least most honest, committee that we could. If the exclusion of the Lords weakens the committee on the side of experience, it will have the most beneficial result of interesting not a few purely English and promising members in India affairs.

INDIAN ITEMS.

The "Englishman."—Mr. G. W. Barclay, M. A., formerly head of one of the branches of the Government Telegraph Department, and son of Surgeon-Major Barclay, Deputy Inspector-General of Hospitals, Hyderabad, is to edit the *Englishman* in the absence of Mr. Saunders. Mr. Barclay was for two years a leader-writer on the principal Madras paper, and from what we ourselves know of his literary talent we feel justified in congratulating our contemporary on obtaining his services.—*Pioneer.*

Calcutta Chamber of Commerce.—The vacancies in the Calcutta committee of the Chamber of Commerce, caused by the recent departure for Europe of four of its members, have been filled up ; and the committee is now composed of the following members :—The Hon. J. R. Bullen Smith, president, B. D. Colvin, Esq., vice president, Thos. A. Apcar, Esq., G. Whitney, Esq., J. Morison, Esq., H. Dundas, Esq., and E. C. Morgan, Esq.

Married or Unmarried Soldiers ?—A strange controversy seems to have found its way into the home papers, as to whether soldiers coming to India should be allowed to bring wives. A worse controversy or one more indicative of national decadence could not well be raised. If soldiers are not to bring wives to India, what then ? We know what the question means, and a damnable one it is. It means what we do not care to write here, but what will never be accepted by Englishmen till they are as a people on a fair way to ruin. Instead of preventing soldiers from taking wives, we say, give every soldier the opportunity of marrying, in India or anywhere, and the result will be beneficial to the army.—*Friend of India.*

The "Old Gentleman."—The *Indian Mirror* in a leading article some days ago took a liberty that we certainly should not have liked to take with the character of the devil, the writer even going so far as to mock the satanic (supposed) cloven foot and horns ; for which, if they exist, as we fancy they do, the writer may have to pay up some day. Nothing that any European minister ever said against the old gentleman seems to us so calculated to cause him vexation at this Bengalee way of referring to his personal imperfections, and we would advise the *Mirror* to keep a sharp look-out at the time of the monsoon, for as certain as it is a journal there is a black mark put up against it—somewhere. For our own part we have no feeling against anybody who attacks the devil, only we should not ourselves like to do it—that is all. And in all seriousness, we differ thus far from the *Mirror* ; we do in sober truth believe that there is a devil, and a big devil, and an ugly insidious devil, moving up and down among men and marring the fair and beautiful works of the Divine power.—*Friend of India.*

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Camp, 8th March 1871.

12th Bengal Cavalry.—Ensign E. W. Chalmers, 1st Battalion 11th Regiment, a candidate for the Staff Corps, to officiate as 1st Squadron Subaltern, on probation, vice Green, officiating Adjutant. Dated 25th February 1871.

Lieutenant-Colonel W. Howey, Bengal Infantry, recently returned from furlough to Europe, is, at his own request, posted to Meerut, for general duty.

Major (Brevet Lieutenant-Colonel) J. P. Sherriff, Staff Corps, recently returned from furlough to Europe, is, at his own request, posted to Meerut, for general duty.

Captain J. E. W. Howey, General List, Infantry, recently returned from furlough to Europe, is attached to the 34th Native Infantry, for duty.

The undermentioned officers have leave of absence :—

1st Foot, 2nd Battalion.—Lieutenant-Colonel R. G. Coles, from the 1st to the 24th February, in extension, to enable him to rejoin.

Assistant Surgeon J. F. Supple, to England, overland, from date of embarkation, to appear before a medical board.

2nd Foot, 1st Battalion.—Lieutenant T. E. Harman, to England, for fifteen months, from date of embarkation, on private affairs.

6th Foot, 1st Battalion.—Surgeon A. D. Gulland, M. D., to England, overland, from date of embarkation, to appear before a medical board.

11th Foot, 1st Battalion.—Major and Local Lieutenant Colonel T. B. Tuite, to Bombay, for one month, from date of leaving regiment, and to England, by troop-ship, from date of embarkation, to appear before a medical board.

Ensign C. F. Morgan, to England, by troop-ship, from date of embarkation, to appear before a medical board.

36th Foot—Ensign W. F. Hennell, to England, per troop-ship, from date of embarkation, to appear before a medical board.

38th Foot.—Paymaster C. D. Manning, to Bombay, for one month, from date of leaving regiment, to appear before a medical board ; and thence to England, overland, from date of embarkation, to appear before a medical board.

92nd Foot.—Ensign O. Selby, to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

Staff Corps—Major C. Shaw, doing duty at Meean Meer, to Cashmere, on private affairs, from the 15th April to the 15th October.

Bengal Infantry.—Major-General E. A. Cumberlege, to Bombay, for one month, from date of availing himself of it, on medical certificate, preparatory to applying for furlough to Europe, on the same account, under the rules of 1854.

Lieutenant-Colonel W. C. Gott, doing duty at Umballa, to Simla and hills north of Deyrah, on private affairs, from the 1st May to the 1st September.

Lieutenant-Colonel W. B. Shawe, 2nd in Command 2nd Native Infantry, to remain at Simla, on medical certificate, from the 21st September to the 24th November 1870, under the rules of 1868, extension of privilege leave.

[This cancels the leave granted by G. O. C. C. of the 20th October 1870, p. 520.]

Lieutenant-Colonel R. B. Dundas, doing duty at Peshawur, to Cashmere, on private affairs, from the 15th April to the 15th October.

General List, Madras Infantry—Lieutenant G. E. Weston, Adjutant 40th Madras Native Infantry, to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

Head Quarters, Camp, 9th March 1871.

Brigadier-General J. M'N. Walter, C B., of the 12th Foot, is posted to the Sealkote Brigade.

The undermentioned candidates are reported to have passed the lower standard in Hindoostanee, on the 6th February last :—

Lieutenant S. J. Lambert, Royal Engineers.
Private W Johnson, 11th Hussars.
Ensign W. Coles, 105th Foot.
Asst. Surg. J. F. P. McConnell, M.B., In. Medl. Department.
Asst. Surg. J. O'Brien, In. Medl. Department.
Asst. Surg. J. O'M. McDonnell, M.D., In. Medl. Department.
Asst. Surg. J. Reid, M.D., In. Medl. Department.

The undermentioned officers have leave of absence :—

Royal Horse Artillery.—Colonel J. Turner, C B., A Brigade, to remain in England, in extension, from the 10th July to the 15th October, on urgent private affairs.

5th Foot, 1st Battalion.—Captain A Nicols, to England, by troop-ship, from date of embarkation, to appear before a medical board.

36th Foot.—Captain A. H. Hartford, to England, overland, from date of embarkation, to appear before a medical board.

39th Foot.—Brevet Colonel R. H. Currie, to Murree, on private affairs, from the 15th April to the 15th October.

Surgeon J. H. Ross, M.B., to Cashmere, for four months, from the 21st April, on private affairs.

79th Foot.—Captain E. Everett, to remain in England, for six months, from the 9th July 1871, in extension of the leave granted in G. O. C. C. of the 23th February 1870.

104th Foot.—Lieutenant B. Hudleston, to Bombay, for one month, from date of leaving regiment ; and thence to England, from date of embarkation, to appear before a medical board.

107th Foot.—Captain F. Henderson, Aid-de-camp to the Commander-in-Chief, Madras, to England, for six months, on private affairs, from date of embarkation.

Lieutenant B. Smith, 2nd Wing Subaltern 4th Native Infantry, from the 20th to the 24th January, in extension, to enable him to rejoin.

Staff Corps.—Major-General S. J. Browne, C.B., V.C., to Bombay, for one month, from date of availing himself of it, preparatory to embarkation for Europe, on furlough, on private affairs.

Colonel C. L. Showers, doing duty at Peshawur, to remain at Murree and Rawulpindee, on medical certificate, from the 1st November 1870 to the 31st March 1871, in extension of the leave granted in G. O. C. C. 13th September 1870.

Lieutenant-Colonel A. Ellis, doing duty at Meerut, to Kumaon, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Bengal Cavalry.—Brevet Colonel F. W. Drummond, doing duty at Meerut, to Mussoorie, from the 15th April to the 15th October, on private affairs.

Bengal Infantry.—Lieutenant-Colonel W. A. Franks, doing general duty at Peshawur, to Murree, for six months, from the 15th April, on private affairs.

Head Quarters, Camp, 14th March 1871.

Local rank is assigned to the undermentioned officers :—

Royal Artillery.—Captain DeVic F. Carey to be Major, from the 8th December 1868.

Lieutenant T. C. Martelli to be Captain, from the 1st October 1869.

Lieutenant E. J. Machell to be Captain, from the 11th of December 1870.

Royal Engineers.—Lieutenant G. G. C. Bigsby to be Captain, from the 21st of December 1870.

21st Fusiliers.—Lieutenant F. MacK. Salmond to be Captain, from the 31st of December 1870.

89th Foot.—Lieutenant W. Sealy to be Captain, from the 23rd of October 1867.

Lieutenant-Colonel John Robert Mackenzie, having completed the qualifying service, with the rank of Lieutenant-Colonel, to be Colonel, from the 12th of February 1871, subject to approval by Her Majesty.

The undermentioned officers have leave of absence :—

37th Foot.—Lieutenant-Colonel J. Davis, to Cashmere, for six months, from the 15th April, on private affairs.

Captain R. Skinner, to Cashmere, for six months, from the 15th April, on private affairs.

Captain H. Stewart, to Cashmere, for six months, from the 15th April, on private affairs.

Lieutenant J. A. Eastham, to Cashmere, for six months, from the 15th April, on private affairs.

Lieutenant M. J. J. P. O'Connell, to Cashmere, for six months, from the 15th April, on private affairs.

Lieutenant H. E. Gaulter, to the hills north of Deyrah, for six months, from the 15th April, on private affairs.

39th Foot.—Captain and Brevet Major T. F. Dixon, to Cashmere, for six months, from the 15th April, on private affairs.

Captain F. S. Hore, to Cashmere, on private affairs, from the 15th April to the 15th October.

Lieutenant E. H. Berkeley, to Cashmere, on private affairs, from the 15th April to the 15th October.

Lieutenant A. G. W. Malet, to Cashmere, on private affairs, from the 15th April to the 15th October.

Lieutenant C. P. Egerton, to Cashmere, on private affairs, from the 15th April to the 15th October.

Ensign C. S. Cumberland, to Cashmere, on private affairs, from the 15th April to the 15th October.

Ensign F. Abbott, to Kishnaghur, on private affairs, from the 15th April to the 15th October.

41st Foot.—Lieutenant-Colonel H. Rowlands, V.C., for one month, from date of availing himself of it, to port of embarkation ; and thence to England, for fifteen months, from date of embarkation, on private affairs.

Lieutenant C. Torkington, for one month, from date of availing himself of it, to port of embarkation ; and thence to England, for fifteen months, from date of embarkation, on private affairs.

96th Foot.—Major J. Briggs, to Cashmere, for six months, from the 15th April, on private affairs.

Captain E. Boyle, to Cashmere, for six months, from the 15th April, on private affairs.

Staff Corps—Lieutenant-Colonel C. St. G. Browlow, Deputy Judge Advocate, Meerut Division, to Bombay, for one month, from date of availing himself of it, preparatory to embarkation for Europe, on furlough, on private affairs.

General List, Infantry.—Captain H. C. Greenaway, Adjutant 10th Bengal Cavalry, to Cashmere and Simla, for six months, from the 15th April, on private affairs, under the rules of 1868.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, March 22.)

Mr. Henry Luttman-Johnson to officiate as Joint-Magistrate and Deputy Collector of Gya, during the absence, on leave, of Mr. Thomas Edward Coxhead, or until further orders.

Mr. Edward Vesey Westmacott, B. A., is appointed to officiate as Joint-Magistrate and Deputy Collector of Dinagepore, with effect from the 15th instant.

Mr. Edward Drummond to officiate as Commissioner of Revenue and Circuit of the Patna Division, during the absence, on leave, of Mr. Richard Palmer Jenkins, or until further orders.

Mr. Francis William Rice Cowley to officiate temporarily as Magistrate and Collector of Chittagong, in the second grade.

Mr. John George Charles to officiate, until further orders, as Joint-Magistrate and Deputy Collector of Patna from the date on which Mr. David Miller Barbour may make over charge.

Mr. Thomas Durant Beighton to officiate, until further orders, as Joint-Magistrate and Deputy Collector of Backergunge.

Mr. Charles Fortescue Worsley is re-appointed to officiate, until further orders, as Magistrate and Collector of Tirhoot, in the second grade.

Mr. Thomas Edward Coxhead, Officiating Joint Magistrate and Deputy Collector of Gya, leave for three months, from the 5th proximo.

Mr. Richard Palmer Jenkins, Commissioner of Patna, leave for three months from the 1st proximo or subsequent date.

The Lord Bishop of Calcutta has granted to the Reverend John Stephenson, Chaplain of St John's Church, three months' leave of absence, from the 12th proximo, or subsequent date.

The services of Mr. Ross Lowis Mangles, V. C., Officiating Secretary to the Board of Revenue, are placed at the disposal of the Government of India, in the Foreign Department.

Mr. James Hammersley Johnston to officiate in the first grade of Assistant Superintendent of Police, with effect from the 6th January last.

Mr. Frederick Mytton Halliday is re-appointed to officiate, until further orders, as Civil and Sessions Judge of Tirhoot.

Lieutenant M. T. Sale, R.E., Executive Engineer, fourth grade, to be attached to the Garrison Engineer's Division, Fort William, as a temporary measure.

Mr. G. Munro, Sub-Engineer, first grade, attached to the First Division, Grand Trunk Road, is allowed privilege leave for three months.

Mr. A. C. Rogers, Assistant Engineer, third grade, attached to the Mahanuddy Division, passed in Colloquial Hindustanee on the 9th March 1871.

Mr. F. Taylor, Assistant Engineer, first grade, attached to the Hidgellee Division, passed in the Departmental Standard on the 6th February 1871.

MADRAS GOVERNMENT ORDERS.

(*Fort St. George Gazette*, March 21.)

Mr. E. N. Overbury, acting Head Assistant to the Collector and Magistrate of Salem, two months and two weeks privilege leave, from 13th April next.

Mr. G. Bickle, Principal of the Madras Normal School, for eighteen months, to proceed to Europe.

Mr. C. Barrow, B.A., Head Master of the Rajahmundri Provincial School, leave on medical certificate from 24th February to 30th April 1871.

The Reverend T. Foulkes, Chaplain of Coonoor, for two years, to proceed to Europe on furlough.

Mr. W. Fraser, C.E., Executive Engineer of the first grade, three months' privilege leave.

Mr. William Donald, Officiating Assistant Accountant General to be a Director of the Incorporated Bank of Madras.

The Reverend Robert Parker Little, B.A., Chaplain of Aurungabad, to act as Chaplain of Coonoor during the absence of the Reverend Mr. Foulkes on leave, or until further orders.

The Reverend Edward Skelton Goodhart, B. A., Joint Chaplain of Saint George's Cathedral, to act as Chaplain of Aurungabad during the employment of the Reverend Mr. Little on other duty, or until further orders.

The Reverend John Murphy, LL D., to be Chaplain of Cuddalore.

Captain Archibald Gibson Murray, Madras Staff Corps, to act as Cantonment Magistrate of Trichinopoly during the absence of Captain Bird on leave, or until further orders.

The following officers to be Analysts of Potable waters in the territories and districts specified opposite their respective names :—

Assistant Surgeon E. Nicholson, Mysore Ceded and Northern Districts.

Assistant Surgeon D. Sinclair, British Burmah.

Assistant Surgeon W. J. Hastings, Hyderabad and Nagpore.

Honorary Assistant Surgeon R. Harvey, Presidency and Southern District, including Malabar and Canara.

Military Department.

Major W. Ramsay, Wing Officer 10th Regiment Native Infantry, is permitted to proceed to Europe on furlough for two years, and to embark from Calcutta or Bombay.

Lieutenant G. Lecky, Staff Corps, Quarter Master 22nd Regiment Infantry, to Europe (on medical certificate) for 20 months, and to embark from Madras.

Lieutenant Colonel A B Marsack, Staff Corps, Wing Officer 4th Regiment Native Infantry, furlough to Europe for two years, under the Regulations of 1868, and to embark from Bombay.

Lieutenant-Colonel R. G. F. Henegan, Royal (Madras) Artillery, Acting Commissary of Ordnance, 1st Class, to officiate as Superintendent Gun Carriage Manufactory, during the absence on furlough, to Europe, of Colonel T. H. Campbell, or until further orders.—With effect from the date of Col. Campbell's embarkation for Europe.

Major G Dangerfield, Royal (Madras) Artillery, Commissary of Ordnance, 2nd Class, to officiate as Commissary of Ordnance, 1st Class, vice Colonel R. Cadell on other duty, or until further orders.—With effect from the date of Col. Campbell's embarkation for Europe.

Captain R. C. Smith, Royal Artillery, Commissary of Ordnance, 3rd Class, to officiate as Commissary of Ordnance, 2nd Class, vice Major Dangerfield on other duty, or until further orders.—With effect from the date of Col. Campbell's embarkation for Europe.

Captain D. J. McGrigor, Royal Madras Artillery, to officiate as Commissary of Ordnance, 3rd Class, vice Captain Smith on other duty, or until further orders.—With effect from the date of Col. Campbell's embarkation for Europe.

Deputy Inspector-General of Hospitals, E G Balfour, to act as Inspector General of Hospitals, during the absence on leave to Europe of Dr. Mackenzie, or until further orders.

Captain R. A. Walters, of the Staff Corps, Superintendent of the Central Jail, Trichinopoly, to officiate as Superintendent and Agent for Army Clothing, during Colonel Silver's absence on other duty, or until further orders.

The following promotions are made subject to Her Majesty's approval :—

Cadre 27th Regiment Native Infantry.

Lieutenant Charles Arkcoll Porteous (Captain in Staff Corps), to have the position of Captain, vice Kenney, who retires. Dated 31st December 1870.

Cavalry General List.

Lieutenant Francis Montgomery Onslow to be Captain, vice Colville, who retires. Dated 15th December 1870.

Madras Staff Corps.—Major Arthur Evan Bowen, having completed 26 years' service, to be Lieutenant-Colonel from the 19th March 1871, subject to Her Majesty's approval.

Madras Volunteer Guards.—Ensign Willie Grant, to be Lieutenant in No. 3 Company.

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

PICTURE OF THE DUKE OF EDINBURGH'S INSTALLATION.

Mr. White's great picture of the installation of the Duke of Edinburgh is, we understand, rapidly approaching completion, and has already advanced so far as to admit of description, and to afford a very fair idea of the probable merit of the work. In the foreground are the portraits of Sir R. Temple, Sir Henry Durand, Mr. Clive Bailey, Colonels Strachey and Meade, General Broome, and several others. The likenesses of most have been considered very well executed. That of Sir H. Durand is a speaking one. Then in the centre we have all the Grand Commanders, the Maharajahs Scindia and Kuppoortullah to the right of the Viceroy, and on the left those of Jeypore, Rewah, and Dholepore,—all with their gaudy jewels and glittering staffs. We have near the foreground the likenesses of H. R. H. the Duke, Sir W. Mansfield, and Mr. Aitchison.

The Viceroy stands in the centre of the dais with his banner behind him in a very commanding and easy attitude, looking towards the Duke. Immediately to his left stand the Countess Mayo, the Hon'ble Mrs. Burne, Lady Napier, H. H. the Begum of Bhopal, and Lady Ulick Browne, and behind them again the Viceroy's brilliant staff. Just behind the dais is the handsome figure of Col. Sir Seymour Blane, in his staff uniform. Then, again, near the same place, are the figures of Col. Lumsden, Col. Probyn, Major Beynon, and a host of other heads. Directly to the right of the Duke's chair are the likenesses of Lord Napier, Lieut. De Robeck, Sir Wm. Grey, and others. In the background you see the choir composed chiefly of the fair sex. The effect of the picture is very brilliant, owing to the great variety of colours—the crimson velvet carpet with gold embroidery and the royal coat of arms, contrasted with the pale blue robes of the Grand Commanders, and the dais of pale blue and silver with all the glitter of gold and scarlet, with the different coloured banners of the chiefs, makes it appear in all the colours of the rainbow, but in strict keeping with the pageant. No doubt when the picture is thoroughly completed, it will give great satisfaction to all. As far as it has yet advanced, we are glad to state that all who have sat have expressed their high approbation of the performance. We believe Mr. White is now, at the Viceroy's request, completing his picture in Government House.

The cost of this superb picture, which is eleven feet in length, has, we understand, far exceeded the amount of the subscriptions; and it remains with the public to reimburse the artist by subscribing for copies of the engraving, which will be taken of the original, at an expense of Rs. 15,000. Those whose portraits appear in the picture should not fail to avail themselves of this opportunity of obtaining a lasting memento of the imposing ceremony in which they took part.—*Englishman.*

HEADS OF INTELLIGENCE.

(*Overland Mail*, March 3.)

Peace is at length concluded. The Treaty was signed on February 26, and was ratified by the National Assembly on March 1 by 546 votes to 107. On the same day 30,000 German soldiers entered Paris, taking up their position at the gates of the Tuileries.

The terms of peace are as follows :—

1. France cedes to Germany a fifth part of Lorraine, including Metz and Thionville, and Alsace less Belfort.

2. France is to pay 200,000,000*l.* in cash—40,000,000*l.* in 1871, 80,000,000*l.* in 1872, and 80,000,000*l.* in 1873, with 5 per cent. interest on the last instalment.

3. German troops will be maintained in France at the cost of the nation until the whole of the war indemnity is paid.

Paris was greatly agitated when the provisions of the treaty were promulgated, with a stipulation for the entry of German troops into Paris. Fears were entertained of serious conflicts between the populace and German solders.

Happily no collision has taken place. The National Guard performed their duty well.

The Emperor of Germany has not entered Paris.

The mob, in one or two instances, have taken frightful vengeance on suspected spies.

The deposition of the Emperor Napoleon has been almost unanimously voted by the National Assembly.

The Emperor of Germany has telegraphed to the Emperor of Russia announcing the preliminaries of peace, and affirming that Prussia will never forget that she owes it to Russia that the war did not assume greater dimensions.

A Government proposal for a secret committee on the condition of Westmeath has been modified to a motion for a select committee, and passed after two nights' debate by 256 votes to 175.

Mr. Grant Duff made the annual Indian statement in the House of Commons on February 24, giving a telegraphed estimate of the state of the exchequer.

Mr. Childers has returned to England; the rumour of his resignation is revived.

Major Arbuthnot (C.) has been returned for Hereford, defeating Captain Hayter (L.). Mr. Buckley (L.) has been returned for Staleybridge, defeating Mr. Powell (C.).

The Albert reconstruction scheme has been rejected by the Lords Justices. Notice has been given for an Act of Parliament to take the company out of liquidation.

Mrs. Martha Torpey, who was engaged in the great diamond robbery, has been acquitted on the grounds that she acted under the direction of her husband.

The Bank rate of discount was raised on March 2 from 2½ per cent. to 3 per cent.

Amongst the deaths recorded this week are :—Sir A. Coningham Sterling, K.C.B.; Sir G. Ramsay, Bart.; Gen. W. Beckwith, K.H.; Brig-Gen. Sir C. Shaw; Col. J. E. Orange, half-pay 34th Regt.; Capt. A. Waterfield, late Bengal Eur. Cav.; Capt. H. L. Layard, late 97th Regt.; Major M. W. Carr, Madras Staff Corps; Capt. T. C. Ponsonby; Capt S. Croft, late 68th L.I.; and J. P. Cottam, late Royal Art.

FROM THE LONDON GAZETTE OF MARCH 3.

India Office, 1st March, 1871.

Her Majesty has been pleased to approve of the following admissions to the Staff Corps, made by the Governments in India :—

BENGAL STAFF CORPS.

To be Captain.

Captain George Ward Chichele Plowden, 21st Hussars. Dated 6th May, 1865.

To be Lieutenants.

Lieutenant George Fearon Thorp, 19th Regiment. Dated 28th September, 1866.

Lieutenant John Briscoe Watts, 1st Regiment. Dated 9th February, 1867.

Lieutenant Lorn Robert Hope Dick Campbell, 19th Regiment. Dated 20th January, 1868.

Lieutenant Thomas Francis Hobday, 12th Regiment. Dated, 24th July, 1868.

Lieutenant John Francis James Miller, 19th Regiment. Dated 8th September, 1868.

Lieutenant Seymour Duncan Barrow, 19th Hussars, Dated 11th January, 1869.

Ensign Henry Boileau, 41st Regiment. Dated 12th January, 1869.

Lieutenant John Meredith Douglas Lewes, 3rd Regiment. Dated 7th July, 1869.

Ensign Thomas Holbrow Goldney, 11th Regiment. Dated 24th July, 1869.

Ensign Henry Doveton Hutchinson, 77th Regiment. Dated 5th August, 1869.

Ensign Frederick Talbot Goodridge, 5th Regiment. Dated 16th August, 1869.

Ensign William Maitland Meacham, 41st Regiment. Dated 24th August, 1869.

Ensign Frederick Augustus Remington, 88th Regiment. Dated 18th September, 1869.

BOMBAY STAFF CORPS.

To be Lieutenant.

Lieutenant George Westrenen Sawyer, 8th Regiment, Dated 20th May, 1867.

Admiralty, 1st March, 1871.

Assistant Paymaster Allan McNeill has been placed on the Retired List from the 24th January, 1871.

Admiralty, 2nd March, 1871.

Paymaster John Hill has been placed on the Retired List from the 24th February last.

Navigating Lieutenant Henry William Inglis has been placed on the Retired List from this date.

Mr. Inglis has been allowed to assume the rank of Retired Staff Commander from the date of his retirement.

The Conundrum of the Day—"Which is the most warlike nation in the world?"—"Vacci-nation, because it is always up in arms!"

The Versailles correspondent of the *Daily Telegraph* corrects his statement about the messages from members of the British Royal Family brought to the Crown Prince by Captain Rozier. The messages in question, he says, were strictly of a personal character, and in no way concerned the successes of the German arms.

The hatred of France for Germany is not unnaturally great, but it takes some very pretty forms. Several Parisian Clubs have notified that Germans are ineligible as members, and one or two scientific bodies have decided to throw up the honorary diplomas, and to return the decorations which they may have received from German associations.

PICKINGS FROM "PUNCH" OF MARCH 4.

CLEARING A DIFFICULTY.

Irascible Traveller—"I say, Boots, I want to catch the 4-15 train. Bring me a cab."

Boots—"You're too late, Sir. A cab couldn't do it."

Irascible Traveller—"Con-found you! Bring two cabs, then!"

THE SERVANTS.

Old Lady—"They're all alike, my dear. There's our Susan (it's true she's a Dissenter), but I've allowed her to go to chapel three times every Sunday since she has lived with me, and I assure you she doesn't cook a bit better than she did the first day!!"

UNPARDONABLE IGNORANCE.

A short time back there appeared in one of the French papers an article entitled "*Tout pour l'argent,*" in which the writer attempts to turn to ridicule the willingness of the English to accept pecuniary compensation for the loss of the British vessels lately sunk by the Prussians, and where an imaginary and facetious bill, supposed to be delivered by Lord Granville to Count Bismarck, is made to amount to the sum of £300,000 6s. 12d.!

ANOTHER OF MR. JARVIS'S DIAGNOSES.

Vide *Punch* for Feb. 11, 1871.

"O, good morning, Jarvis. You've not been ill again?"

"No, Miss; it's the Missis have been took indifferent this time!"

"What's the matter with her?"

"Well, Miss, the young medical gentlemen he says to me: 'Why, Jarvis!' he says, 'your Missus 'ave got *brongkitis* in hevery blessed limb of 'er body!'"

"PITY 'TIS, IF TRUE."

"John Bull hears that in several London churches, should the marriage of the Princess Louise take place in Lent, there will be a special penitential office at the same hour."

This announcement makes us share the regret expressed by the *Times* that the Bishop of Winchester's Resignation Bill makes no provision for the case of lunatic clergymen.

A MEAN ADVANTAGE.

Artless Woman—Henry, dear, I want to go a little farther, to do some shopping. Let us take a cab.

Wretch—Yes, my love, and pick out one with a nice respectable-looking driver, who we are quite sure hasn't just been carrying any patient to the smallpox hospital.

Artless Woman—O, what a horrid idea! Ugh! It never occurred to me. Rather than run such a risk as that, I would walk, if it was ever so.

[The deluded wife walks a mile and a half, and her deceitful husband saves eighteenpence.

ADDRESS TO THE WOON OF BHAMO.

"I mentioned some weeks ago that the Woon of Bhamo, who had interposed all manner of difficulties in the way of trade in that quarter, had been removed, to the great delight of the merchants concerned. I am sorry to say now that there are rumours of his return to his post, and that in consequence mercantile affairs are looking a little down. Opinions are conflicting as to the value of these old trade routes."—*Times, Indian Correspondent.*

Woon of Bhamo, yonder far,
How I woonder what you are!
In those gorgeous Eastern climes,
In the columns of the *Times*.

Are you man, or are you thing,
Trading route, or petty King?
Woon of Bhamo what you be,
No one can explain to me.

Are you fat, or are you lean,
Have you subjects, Court, and Queen?
Are you bogy, sprite, or shade,
Or something like the Board of Trade?

Woon of Bhamo, Bhamo's Woon,
You're a most mysterious coon;
But my Woon there's one thing sure—
Merchants can't your name endure.

And as now they seem afraid
That your return will spoil their trade
Don't go back, or late or soon,
But stop away, obstructive Woon.

"WHIST, WHIST, O WHIST!"

Mr. Punch, Sir,—Public attention having been lately much attracted to the game of whist, you will, perhaps, allow me to supplement the article in the *Quarterly* by six golden rules, which beginners will find very useful. They were drawn up by a late prelate of the Irish Church, and have been habitually practised by myself and my friends, with great success.—Believe me, yours faithfully, Tenace.

1. If your partner leads the king of a suit, of which you have the ace single, play it, and at once lead from another suit.

2. Having only two small trumps, say the seven and five, all the other cards being exhausted, either lead trumps or rough.

3. Should your partner on your first lead of trumps drop a card of another suit, and on your second lead play a trump, keep silent, and mix up the tricks as quickly as possible after the hand is played out. Should your adversaries adopt this style of play, point it out.

4. Should you happen to see your adversaries' cards adopt the dummy game, leading through the strong and up to the weak hand.

5. If your partner should deal out of his turn, say nothing about it, but try and obtain the next deal.

6. With four honours and ten, nine and eight of trumps in your hand, you generally win the trick and the game, if you do not forget to count honours. Quart major makes a *pint*.

UNFASHIONABLE INTELLIGENCE.

(Which possibly may prove quite as interesting to some people as other social news may be to other people.)

Mr. Smith of London has returned to town.

Mr. Buggins is at present on a visit to Mr. Bubbs of Birmingham.

Mr. Jeremiah Diddler has been travelling in the country for the purpose of enjoying the sport of hunting greenhorns.

Mr. Clyfaker is staying with the Governor of Newgate.

Messieurs Tag and Rag, in company with Mr. Bobtail, went last evening to the gallery of the Whitechapel Theatre.

Mr. Brown has arrived at the Minories Hotel.

Mrs. Robinson is visiting her newly married son-in-law, who spends his evening chiefly at his club in consequence.

Mr. Bill Sikes has recently been photographed at Government expense.

Mr. Bob Sawyer has been elected to the chair of the Convivial Corkscrew Club.

Mr. Benjamin Bolt is preparing for next quarter-day, when he purposes to indulge in the sport of lunar shooting.

Mr. Jones of Wales has arrived on a week's visit to his cousin, Mr. Griffiths.

Mr. Huggins has honoured the Adelphi with his presence in the pit, attended by his wife and his wife's mother, Mrs. Muggins.

Mr. William Phunky has recently been vaccinated.

Mr. Cribb Cracker has quitted his residence in town, *en route* to spend some years with the Governor of Portland.

Mr. Hardupp has left his lodgings somewhat suddenly, and without giving any notice to his landlady.

Mr. Bawler, costermonger, has lately sold his donkey, and intends next week to retire from the profession.

A handsome piece of plate, of the rare old willow pattern, was yesterday presented to Mr. Plush, of Westbourne Square, for his services as Chairman of the Harmonious Flunkies.

Mr. Moses Melter, better known to the police as "Melting Mo," has been at length arrested at his official residence, and presented with an order to a private box in Newgate.

Mr. Larker bagged last night, being out upon the loose, as many as six bell-handles and eleven door-knockers.

Mr. Bumble put on his new uniform last Sunday, and was kissed by his wife, who vowed that he looked "bootiful."

Master Gutterchild, having come into possession of a sixpence on Tuesday, entertained a couple of his friends at a convivial banquet, consisting of hot periwinkles.

Mrs. Dowdie paid a flying trip to town last week, for the purpose of purchasing a secondhand chignon.

Mr. Jerry Sneak, *alias* "the Nobbler," has returned to his town residence, after spending six months of retirement in a pleasant part of Suffolk, where he had his hair cut at the cost of the county.

Mr. and Mrs. Loveydovey have entertained themselves in a hospitable manner, on the occasion of the anniversary of their day of marriage.

Miss Gusher has received exactly ninety-seven Valentines.

A matrimonial alliance is said to have been contracted between the eldest son and heir of the wealthy Mr. Scraggs, ex-chimneysweep, of Wapping, and Miss Agnes Araminta, only child of Mr. Chitterling, cats'-meat merchant, Islington.

Mr. Spouter has been paying a visit to his uncle.

Mr. Jollidog of Houndsditch is suffering from the gout.

Master Downie has begun the cultivation of moustaches. As many as eleven hairs already are apparent.

Mr. Scamp was yesterday presented at the Court in Bow Street, on the occasion of his having picked a pocket at the Opera.

Messieurs Dunderhead and Booby have been elected members of the Allfools Sparrow-Slaughter Club.

Mr. Skinflint, to save paying sixpence to a hairdresser, tried yesterday to cut his hair off with a shilling.

Mr. Funniman has been entertaining a select circle of his friends by his humorous impersonation of the Whistling Oyster.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.—(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1864.)

Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by Amended Act of 1867.

Subscribed and Paid-up Capital £3,200,000
Reserve Fund 800,000

Head Office—PARIS.

Agencies.

Bourbon (Reunion), London, Alexandria, Calcutta, Hongkong, Saigon, Shanghai, and Yokohama.

London Bankers.

The Union Bank of London; Messrs. C. J. Hambro and Sons.

Agents in Scotland.—National Bank of Scotland.

Agents in Ireland.—The Munster Bank, Limited. The Belfast Banking Company.

TERMS OF BUSINESS.

The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.

Interest is allowed at the rate of 2 per cent. per annum on current deposits on the minimum monthly balances.

Investments and sales of all descriptions of British and Foreign Securities, &c., effected.

The Bank takes charge of Securities for customers, and receive Dividends on Indian and Foreign Funds, Railway and other Shares.

Every other description of Banking business transacted.

All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."

E. J. HARDCASTLE, Manager.

14, Rampart Row, Bombay, 25th August 1869.

AGRA BANK (Limited).—Capital—£1,000,000 (One Million Sterling). In 100,000 Shares of £10 each.

Head Office—Nicholas Lane, Lombard Street, London, E.C.

London Bankers.

The Bank of England
Messrs. Glyn & Co.
and
The National Bank of Scotland.

Edinburgh Branch—17 St. Andrew Square.

Branches in India and China.

Calcutta, Madras. | Agra. Bombay. | Kurrachee. Lahore. | Shanghai. Hongkong.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 1/11 per Rupee.

4	do.	1/10 3/4	"
3	do.	1/10 5/8	"
2	do.	1/10 9/16	"
1	do.	1/10 1/2	"
On demand		1/10 3/8	"
On Scotland		1/10 3/8	"
Circular Notes payable throughout Europe		1/10 1/4	"

No drafts at six months' sight are granted for sums under £50, and sums under £20 are only drawn for on demand.

Interest Charged.

On Loans on Government Paper and Railway Shares.
3 Months.......... 5 per cent. per annum.
" " 1 to 2 " .... 4 per cent. per annum.
" on other approved securities
3 Months.......... 6 per cent. per annum.

Interests.

On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.

On Fixed Deposits subject to 3 months' Notice of withdrawal 3 per cent. per annl
Do. 6 do. 4
Do. 12 do. 5

The Bank takes charge of Government Paper and other Securities for constituents without charge.

All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.

Hours of business, 10 to 3; Saturday, 10 to 1.

EDWARD MORRISS, Manager.

Bombay, 4th March, 1871.

INSURANCES.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by REMINGTON & Co., Agents, Royal Exchange Assurance Corporation.

Bombay, 16th August 1865.

SUN FIRE OFFICE.—Established 1710.

POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.

The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies. A. C. GUMPERT & Co.

Bombay, March, 1870.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.

Established 1821.—Capital £2,000,000.

POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate terms by SIR CHARLES FORBES & Co. Agents.

Bombay, 1st September 1870.

THE LIVERPOOL and LONDON and GLOBE INSURANCE COMPANY.

Policies of Insurance against Fire, upon Dwelling Houses and other Buildings in both the European and Native parts of the Island of Bombay, continue to be issued by the undersigned on behalf of the above Company.

The rate on Pucka-built Bungalows situated outside the Fort of Bombay, or in any part of the Bombay Presidency, is now reduced to (6) six annas per cent. per annum.

RITCHIE STEUART & Co.

CHURCH of ENGLAND ASSURANCE INSTITUTION.

Established 1840.

Empowered by special Act of Parliament, 4 and 5 Vic., cap XCII.

Capital One Million Sterling.

Life Assurances of every description granted.
Retiring Provision combined with Life Assurance.
Free Policies issued which can never altogether lapse through non-payment of Premium.
No extra charge for sea passage.
Reduction to European rates without medical examination.
Premium may be paid annually, half yearly, quarterly, or monthly, as desired.
Parsee and Armenian lives insured.
For detailed Prospectus, &c., apply to

Bombay, 9th July, 1870. REMINGTON & Co., Agency.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

Established 1809.

Incorporated by Royal Charter and Special Acts of Parliament.

Chief Offices:
64, Princes Street, Edinburgh;
61, Threadneedle Street, London, E.C.

Chairman of the General Court:
Right Hon. Lord Lawrence, of the Punjab, G.C.B. & K.C.S.I.

Directors in Edinburgh:
Sir James Gardiner Baird, Bart.
David Davidson, Esq., Treasurer, Bank of Scotland.
J. F. Walker Drummond, Esq.
Charles Gairdner, Esq., Manager of the Union Bank of Scotland
John Craigie Halkett, Esq., jr, of Cramond.
Alexander Howe, Esq., W.S.
Evan Allan Hunter, Esq., W.S.
G. Auldjo Jamieson, Esq., C.A.
R. B. Maconochie, Esq., of Gattonside.
Sir Alexander C. Ramsay Gibson Maitland, Bart, M.P.
Frederick Pitman, Esq., W.S.
James Campbell Tait, Esq., W.S.
David Baird Wauchope, Esq., Merchant, Leith.

Directors in London:
John White Cater, Esq., Merchant—Chairman.
Charles Morrison, Esq.—Deputy-Chairman.
Richard Baring, Esq., Merchant.
Richard Brandt, Esq., Merchant.
Philip Charles Cavan, Esq.
Edward Cohen, Esq., Merchant.
John Fleming, Esq., Merchant.
Pascoe du Pre Grenfell, Esq., Merchant.
Adolphus Klockmann, Esq.
Right Hon. Lord Lawrence.
Junius Spencer Morgan, Esq., Merchant.
George Garden Nicol, Esq., Banker.
Baron John H. W. Deschroder.
George Young, Esq., Merchant.

Solicitor:
Sir W. R. Drake, 46, Parliament St.

Auditor:
George Murray, C.A.
General Manager:
David Smith, W.S.

The Directors beg to intimate that, with the view of carrying on the Life Business of the Company in India, they have established a Branch Office in Calcutta.

The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.

The President, Vice-Presidents, and Directors are all Shareholders of the Company.

The Security afforded by the Company to meet the obligations under its Life Policies consists of:—

1. The Accumulated Funds in the Life and Annuity Departments, specially invested to meet the claims in these departments, amounting, as at 31st December, 1869, to £2,203,659
2. The Paid-up Capital of the Company 250,000
In addition to which there is the unpaid Capital of £1,750,000
3. The Life Revenue, which for 1869 consisted of:—
Life Premiums £269,387
Interest on Funds, &c. 94,217
363,604

The Rates of Premium are moderate and generally lower than those of other offices.

Reduction to English Rates without Medical Certificate, or fresh examination.

Nine-Tenths of the whole Profits in the Life Business are divided amongst the assured in the Participating Scale every Five Years.

The next Division of Profits will be made as at 31st December 1875.

All Policies on the Participating Scale opened on or before that date will share in the Fund then to be divided, which will consist of the Profits made during the previous Five Years.

The following Gentlemen have been appointed, with all the usual powers, as a

LOCAL BOARD OF DIRECTORS, viz.:—
H. M. Aitken, Esq., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
S. E. Collis, Esq., Solicitor.
John F. Ogilvy, Esq., Merchant.
Edward Palmer, Esq., Chairman of the Board of Agency, East Indian Railway Company.
Medical Officer, Dr. C. Palmer, 6, Middleton Street.
Manager, W. B. Walls, Esq.
Law Agents, Messrs. Collis & Co.

Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta.

Or from the Agents at

Agra	T. Bailey, Esq.
Akyab	Agent of Bank of Bengal.
Colombo	Messrs. J. Gibson, Thomson & Co.
Dacca	J. J. Gray, Esq.
Dinapore	Messrs. F. Smyth & Co.
Galle	Messrs. J. Gibson, Thomson & Co.
Howrah	John Lindley, Esq.
Kishnaghur Districts	Archd. Hills, Esq.
Kurseong (Darjeeling)	C. J. Graham, Esq.
Lahore	Hector Gunn, Esq.
Madras	Messrs. C. Shand & Co.
Mirzapore	Messrs. Hamilton, Brown & Co.
Rangoon	Messrs. Buchanan & Co. and
Bombay	W. NICOL & Co.

January 1871.

NOTICES.

IMPORTANT ANNOUNCEMENT.

ASQUITH AND COMPANY, SHIRTMAKERS, HOSIERS, AND GENERAL OUTFITTERS, No. 22, APOLLO STREET, Opposite the Secretariat, Bombay, UNDER THE PERSONAL MANAGEMENT OF F. ASQUITH, (Five years with Badham & Co.),

INVITE attention to their choice STOCK, which is constantly receiving additions by Mail and Canal Steamers.

The Goods being specially manufactured to their Order will be found to offer the great advantage of being thoroughly suited to this climate.

Catalogues forwarded on application with instructions for self-measurement, and their Liberal system for dealing with prompt Cash purchasers.

OVERLAND AND TRAVELLING KIT.

		Cash.	Credit.
Gent's Overland Trunks, Best Japanned Canvas, with Strong Brass Locks. The correct height for Cabin	30 inches.	25 0	28 0
	33 "	28 0	32 0
Ladies' with Tray, light and strong Folding, Division for Millinery, and upper compartment, the best made	36 inches.	45 0	50 0
Portmanteaus to fit under Railway seat, Brown Leather, Wide and Flat, with strong brass lever Locks, Shirt Case, &c. A very serviceable article	24 "	23 8	26 0
	27 "	25 0	28 8
Hand Bags, Black Best Hide, Strong Brass Tumbler Locks, lined throughout with Linen		10 0	11 8
		13 8	15 0
Courier Bags, with Shoulder Strap, Morocco Leather, Outside Pocket, Spring Fastening patent Lock, &c.		6 8	7 8
		7 8	8 8
		9 0	10 0
Rug Straps, best Brown Leather with connecting Handles		2 0	2 4
Soiled Linen Bags, made of best Canvas, Strong Locks, and Leather Straps		4 12	5 8
		5 12	6 8
Rugs, pure Alpaca, very soft and light, neat Colors, full size		12 8	14 0
		16 8	18 8
Blankets, Scarlet, Real Whitney, full size, per pair		22 0	25 0
Travelling Pillows, large and small		2 0	2 8

ASQUITH AND COMPANY, OUTFITTERS, 22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

FOR THE HOT SEASON.

SHIRTS.

FITTING WITH EASE AND PRECISION.

		Cash. Rs. a.	Credit. Rs. a.
Long Cloth, Cambric Fronts, &c., six for		22 8	25 8
Fine Long Cloth—Linen Fronts, &c.		28 0	31 0
Best—French printed Cambric Collars attached.		28 0	31 8
Dress—French Embroidered Fronts		7 0	8 0
Oxford Cloth. This comfortable and absorbing material is highly in favour with those actively engaged	each	6 8	7 8
	six for	37 0	42 8
Silk and Wool. The best and Thinnest made, thoroughly Shrunk in a variety of plain colors and neat Fancy Stripes.	each	9 0	10 0
	six for	52 0	58 0
Spun Silk—Wove Colors. The best quality made	each	11 8	13 0
	six for	67 0	75 0
Flannel—Pure Wool, Plain and Fancy Colors, thoroughly shrunk	each	8 8	9 8
	six for	49 0	56 0

ASQUITH AND COMPANY, SHIRT MAKERS, 22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

SUPERIOR HOSIERY.

BEST DERBY MANUFACTURE.

GENT.'S COTTON SOCKS.

	Cash. Rs. a.	Credit. Rs. a.
Fine Brown Half Dressed, a strong useful Sock	11 0	12 8
Fine Mixed Colours	12 8	13 8
Dressed, with Fancy Stripes	14 8	16 8
Fine, Fancy Stripes	16 8	18 8
Superfine ditto	18 8	21 0
Balbriggan, "Real"	25 0	29 0

GENT.'S REAL MERINO SOCKS.

Pure, Shrinkless, and perfectly Soft.

Plain Colours	14 8	16 8
Superfine Fancy Stripes	16 8	18 8
Extra Fine Fancy Stripes	18 8	21 0
Ditto ditto	21 0	24 0

KNICKERBOCKERS FOR SPORTSMEN.

Ribbed Merino, specially manufactured for India	4 12	5 12
Cotton Bathing Drawers	2 0	2 2

ASQUITH AND COMPANY, 22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

COLLARS.

BEST THREE-FOLD LINEN.

	Rs. a.	Rs. a.
West End	6 0	7 0
Shakspeare	6 0	7 0
Dux	6 0	7 0
Pall Mall	6 0	7 0
With Tie attached — West End	6 8	7 8
With Tie attached — Dux	6 8	7 8

ASQUITH AND COMPANY, 22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

N. KHYRAZ AND Co., TAILORS, OUTFITTERS, &c.,

HAVE the pleasure to inform the Nobility and Gentry of Bombay and the Mofussil, that they have in stock a choice selection of WOOLLEN GOODS, suitable for the present season, at English Prices for Ready Money.

N. K. & Co. solicit an early inspection.

Orders from Outstations must be accompanied with a remittance, or reference in Bombay for payment.

Self-measurement Cards and Patterns forwarded on application.

The following List of Prices are for Cash Payments:—

	Rs.
Dark Angola Suit, of very light texture, well adapted for the present season	25
Fancy Scotch Tweed Suits	25
Fancy Scotch Tweed Trousers	9
Fancy Doeskin Silk Mixed Trousers, per pair	12
Fancy Scotch Tweed Norfolk Jackets	12
Black Superfine Cloth Dress Suit	65
Black or Blue Superfine Frock Coats, with Silk Facing	40
Black or Blue Superfine Morning Coats	28
Black Silk Alpaca Coat	10
Drab Herbert Cloth Suits	12
Drab Sheft Cord Breeches	12
Whip Cord and Bedford Cord Riding Trousers, per pair	18
Coloured Washing Trousers, per pair	5
Flannel Sleeping Suits	12
Indian Sleeping Suits	12

SHIRTS.

White Shirts	at Rs. 42 to Rs. 54 per doz.
Indian Gauze Under Shirts	18 "
Flannel Shirts	6 each.
Indian Shirts	6 "
Silk and Wool Flannel Shirts	8 "
Linen Collars 3 fold, any shape	6 per doz.
The White Regulation Helmets	15 each.

Helmets and Hats, in every style of fashion, at moderate Prices. Collars, Scarfs, Ties, Railway Rugs, Umbrellas, Overland Trunks, and Scotch Mauds.

N.B.—Every requisite for Overland Passengers. Note the Address,

N. KHYRAZ AND COMPANY, No. 13, MEDOW STREET.

SACCHARO-CHIRETTINE. The most efficient BITTER TONIC known.

Received emphatic approval at BRITISH PHARMACEUTICAL CONFERENCE, LIVERPOOL, SEPTEMBER 1870.

D. S. KEMP & Co., CHEMISTS TO HIS EXCELLENCY THE GOVERNOR, BOMBAY AND POONA.

TRUE GOA POWDER. See that it bears the signature of D. S. KEMP & Co., BOMBAY AND POONA.

AROMATIC DISTILLATE, Surpasses all crude spices for making CLARET CUP.

D. S. KEMP & Co., BOMBAY AND POONA

EQUATORIAL HAIR DOUCHE, Is a hair lubricant and preservative prepared on CORRECT PRINCIPLES.

D. S. KEMP & Co., BOMBAY AND POONA.

TO EUROPEAN RESIDENTS IN INDIA. THE SOVEREIGN BOOT (FOR LADIES)

Made of soft Glove Kid, Channel Soles, Fancy Toes, Pliant Elastic Sides, Military Heels. Made expressly for Tropical Climates.

On the reception of twenty-one shillings stirling, the above will be sent out by pattern post, prepaid to any part of India, a pattern boot remitted to us through the PATTERN POST (costing a few pence) is sufficient guide for size, which is always registered for future use.

Illustrated Catalogues Post free on application.

MARSHALL AND WILLATS, 207 and 208 Oxford Street, W. London,

PATENT WROUGHT NAILS.

J. J. CORDES & Co.,

The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as "EWBANK'S NAILS," desire to make it known that they have adopted a "Star" or "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also placed a card bearing their name and address.

Any Nails, therefore, which are not distinguished as above, must not be confounded with "EWBANK'S NAILS," the quality of which is so well appreciated as being far superior to that of any other make.

Dos Works:—NEWPORT, MONMOUTHSHIRE, ENGLAND

NOTICES.

BREAKFAST.

EPPS'S COCOA. GRATEFUL AND COMFORTING.

The "Civil Service Gazette" remarks:—"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately flavoured beverage which may save us many heavy doctors' bills."

Made simply with boiling water or milk. Sold only in tin-lined packets, or in tins, labelled—

JAMES EPPS & Co., HOMŒOPATHIC CHEMISTS, LONDON.

*** J. E. & Co. also prepare the above with condensed milk, in soldered tins for export, labelled "Epps's Milky Cocoa."

YARROW AND HEDLEY'S SMALL STEAMERS AND STEAM LAUNCHES.

BUILT OF WOOD, IRON OR STEEL.

23 feet long ...... seats for 8 persons ...... complete from £145.
30 feet long ...... seats for 14 persons ...... complete from £195.
37 feet long ...... seats for 20 persons ...... complete from £245.
43 feet long ...... seats for 30 persons ...... complete from £360.
50 feet long ...... seats for 60 persons ...... complete from £650.
&c. &c. &c.

Steamers up to 45 feet in length can be transported on a ship's deck complete, and ready for immediate use on arrival.

The above may be used for conveying passengers, carring cargo or as tugs.

The total working expenses of a steamer 43 feet long, amount to 15 shillings a day in England; the consumption of fuel being about 6 cwt., and a man and a boy the crew required.

Paddle and Screw Steamers specially designed for river navigation, having a very shallow draught of water.

MACHINERY SUPPLIED FOR BOATS BUILT ABROAD.

YARROW & HEDLEY, Engineers and Builders, Isle of Dogs, Poplar, London.

Prospectuses may be obtained at the Office of this Journal.

CARSON'S ORIGINAL ANTI-CORROSION PAINT, PATRONISED BY THE QUEEN, The British and Indian Governments.

It is extensively used for all kinds of Out-door Work, as Iron, Wood, Stone, Brick, Compo, &c., &c., and stands A TROPICAL SUN WITHOUT BLISTERING.

Lasting twice as long as common paint. Can be easily applied by any person, requiring simply to be mixed with Raw Linseed Oil.

White, Light Stone, Bath, Cream, and Portland Stone Colours, Lead, Chocolate, Reds, Oak, Purple, Brown, and Black. Greens and Blue.

WALTER CARSON & SONS, La Belle Sauvage Yard, Ludgate Hill, London.

Caution.—All Casks bear the Trade Mark.

AGENTS FOR THE ARCHIMEDEAN LAWN MOWER. Particulars on application.

BINYON'S TOILET SOOTHING LOTION, INTRODUCED IN 1862, FOR MOSQUITO BITES, PRICKLY HEAT AND SKIN IRRITATION, &c.

Prices—No. 1, Rs. 2-8; No. 2, Rs. 5; No. 3, Rs. 6-8.

Wholesale—W. SEYMER & Co., 37, Eastcheap, London, E.C.; Treacher & Co., Bombay and Poona; Bathgate & Co., Calcutta; Budgett and Hughes, Kurrachee; De Beaux & Co., Madras.

FRAUD.

On the 27th June, 1866, Moteewallah, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS of Messrs. CROSSE & BLACKWELL, London, and was sentenced by Mr. Justice Phear to

TWO YEARS' RIGOROUS IMPRISONMENT.

And on the 30th of the same month, for SELLING SPURIOUS ARTICLES, bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah, to

TWO YEARS' RIGOROUS IMPRISONMENT.

CAUTION.—Any one SELLING SPURIOUS OILMEN'S STORES, under Crosse & Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully before taking delivery of them, and to destroy all bottles and jars when emptied. The Genuine Manufactures of Messrs. Crosse & Blackwell may be had from every respectable Dealer in India.

THE MAIL ROUTE

VIA BRINDISI to England and the Continent of Europe, in connection at Brindisi with the PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY'S STEAMERS

Sea Passage between Brindisi and Alexandria, 75 hours, contract time.

Fares:—Brindisi to London, First-Class...£13 15s. 6d.
" " " Second Class £9 12s. 1d.

On arrival of the Weekly Steamer from Alexandria, carrying the INDIAN MAIL, an Express Train is run from Brindisi by the SOUTH ITALIAN RAILWAY, en route for London, via Ancona, Bologna, Verona, the Brenner Pass, Munich, Aschaffenburg, Mayence, Cologne, Brussels, Ostend, or Calais and Dover.

The GREAT EAST INDIA HOTEL at Brindisi, under the control of the Company, is now open.

The SOUTH ITALIAN RAILWAY COMPANY'S Agents in London—LEBEAU & Co., 6, Billiter Street, E.C.

WRIGHT'S PURE COAL TAR SOAP should be in daily use in every family. As a Preventative of Infectious Diseases of every kind, its importance is recognised by the most prominent Members of the Medical Profession, as well as by the leading journals of the day. Vide "Lancet," "Medical Times and Gazette," "British Medical Journal," &c., &c.

"The Times" has directed especial attention to the increase of infectious diseases and warned the public to use every sanitary precaution. The use of Pure Coal Tar Soap is the readiest, simplest, and most effective means to this end. Sold everywhere by Chemists, in Tablets, 6d, and 1s. each.

CAUTION.—The great and increasing favour this truly antiseptic and detergent Soap has gained as the best Soap for daily toilet use, has caused a host of imitations. The proprietors direct attention to the fact that each Tablet of the ORIGINAL and GENUINE COAL TAR SOAP bears the impress "SAPO CARBONIS DETERGENS," under which name it is registered.

Sole Importers and Proprietors, W. V. WRIGHT & Co., Manufacturing Chemists, Southwark Street, London, S.E.

D. HOGARTH & Co.'s CELEBRATED PRESERVED PROVISIONS, Ready for immediate use.

Real Turtle, Mock Turtle, Hare, Ox Tail, Julienne and Palestine Soups.

Scotch Salmon, Salmon Cutlets.

Kippered Salmon.

Fresh Herrings, Mackarel, Findon Haddocks, Lobsters, Oysters, Sardines.

Preserved Meats of all kinds.

York Hams, Bacon.

Truffled Patés, Oxford Sausages, Bologna Sausages.

Pickles, Sauces.

Bottled Fruits, Table Jellies, Jams, Jellies and Scotch Marmalades, Dessert Fruits.

And Oilmen's stores of every description and of the finest quality. Price Lists forwarded on application to

D. HOGARTH & Co., "Bon Accord" Wharf, 223 Wapping, London, and at Aberdeen Manufacturers by special appointment to H. M.'s Navy at the Royal Victoria Yard, Deptford

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native anguages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value he prilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two trunk lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the Stations on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be learned on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press, 1871.

Now Ready at the "Bombay Gazette" Office, SECOND EDITION OF THE INDIAN TRAVELLERS' GUIDE FOR MARCH.

PRICE—EIGHT ANNAS.

CONTAINING, besides the other usual information, the alterations which come into force to-day on the B. B. & C. I. Railway and in the running of the Local Trains between Bombay and Bandora.

The Guide, having a large circulation amongst travellers, by rail and otherwise, is a most effective medium for advertisements.

Contents.

Map of India.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables:—
Great Indian Peninsula Railway
Local Trains between Bombay, Mahim, and Bandora, by G. I. P. and B. B. and C. I. Railways.
Rates for parcels, horses, carriages, &c. by G. I. P. Railway.
Bombay, Baroda, and Central India Railway.
Jubbulpore Extension Railway.
East Indian Railway
Punjaub and Delhi Railways.
Scinde Railway.
Through Traffic from Kurrachee to Mooltan, Lahore, and Umritsur.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Great Southern of India Railway.
Madras Railway.
Steam Navigation Companies:—
P. & O. Co.
Bombay and Bengal S. S. Co.
Messageries Maritimes.
Austrian Lloyds.
Rubattino Steam Navigation Company.
Euphrates and Tigris Steam Navigation Company.
British India Steam Navigation Company.
Bombay Steam Ferries.
China Steamers.
Indus Steam Flotilla.
Punjaub Steam Flotilla.
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India General Steam Navigation Company.
Routes by Steamers.
Routes in the Bombay Presidency.
Bombay to Central Provinces and Calcutta.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces.
N. W. Provinces and the Punjaub.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North Western Dak Company.
Punjaub and North Western Dak Company.
North Western Dak Company.
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fares for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Termini, and of the following

Agents—
Bombay and Poona:—Messrs. Chesson and Woodhall.
Bombay:—Messrs. Thacker, Vining & Co.
Poona:—Messrs. Treacher & Co., and Railway Bookstall
Alexandria:—Messrs. D. Robertson and Co.
London:—Mr. G. Street, 30 Cornhill.

FOR SALE.

ARMITAGE'S VEGETATIVE, for the REMOVAL and PREVENTION of INCRUSTATION in STEAM BOILERS.—JUST RECEIVED a SMALL CONSIGNMENT of the above Composition, which we recommend to the notice of all users of Steam-power.

GREAVES, COTTON, & Co.

Bombay, 17th February 1871.

FOR SALE, one portable STEAM ENGINE, 12-Horse Power, with two Cylinders, 8½ inch diameter, and enlarged Fire-box, complete, by Messrs. Ruston, Proctor and Co.
One do do 10-Horse power, &c.
One improved SAW BENCH for 36 inch Saw, complete.
For further particulars apply to the undersigned.

GREAVES, COTTON, & Co.

No. 6, Hummum Street, Bombay.

FOR SALE, ADDIS'S PATENT WHEELS, CARTS, Two Dummies, Municipal Carts, Circular Saws, Rails, and various other CONTRACTORS' and IRON-SMITHS' TOOLS and IMPLEMENTS; for List, Prices, and other particulars apply to

M. B. COHEN & Co., Shipping, Forwarding, Custom House, and General Commission Agents.

FOR SALE, or HIRE for any period, a STEAM BARGE of 64 22-100 Registered Tons, 14 nominal H. P., in very good condition and working order. For terms and other particulars apply to

M. B. COHEN & Co., Apollo House.

NOTICES.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL AND Co., BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS, 30, MEADOW STREET, BOMBAY. 1, EAST STREET, POONA.

GEO. NICOLL & Co., BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS, 30, Meadow Street, Bombay, 1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles. Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.

Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

ROWLAND AND Co., SADDLERY AND HARNESS ESTABLISHMENT, 8 MEDOW STREET, FORT, BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

PESTONJEE EDULJEE SHROFF.

LIVERY STABLES,

Calbadevee Road, next door Jamsetjee, Noorbhai and Co., and the Branch Post Office.

P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Carriages, Buggies, and Broughams, with either one horse or a pair. Charges moderate.

THE ORIENTAL SHIP OWNING ASSOCIATION, Limited, (in Liquidation).—NOTICE is hereby given to all persons having claims upon the above Association to send in statements of such claims in writing to Mr. S. P. FRAMJEE, the Liquidator of the above Association, at his Office in No. 6, Hornby Row, Bombay, or to Messrs. ACLAND, PRENTIS, and BISHOP, Solicitors for the Liquidator, at their Office in Apollo Street, within three months from the date hereof, after which time the Liquidator will proceed to take the necessary steps for the dissolution of the Company, which are prescribed by Section XCV. of Act XIX. of 1857, without regard to such claims as may be outstanding and of which no such statement shall have been sent in.

ACLAND, PRENTIS AND BISHOP, Solicitors for the Liquidator of the Oriental Ship Owning Association, Limited.

Bombay, 23rd January 1871.

COPPER-PLATE PRINTING, ENGRAVING, &c.—VISITING CARDS, Invitation Cards, Wedding Cards and Envelopes, Cheques, Bills of Lading, Office and Bank Seals, Seals for Stamping Envelopes, &c., engraved to order, and at moderate prices. Specimens may be seen at the Office of the "Bombay Gazette" Press.

LEA and PERRINS' CELEBRATED WORCESTERSHIRE SAUCE. Declared by Connoisseurs to be THE ONLY GOOD SAUCE.

Caution against Fraud.

The success of this most delicious and unrivalled Condiment having caused certain dealers to apply the name of "Worcestershire Sauce" to their own inferior compounds, the Public is hereby informed that the only way to secure the genuine, is to

ASK FOR LEA AND PERRINS' SAUCE,

and to see that their names are upon the wrapper, labels, stopper, and bottle.

Some of the foreign markets having been supplied with a spurious Worcestershire Sauce, upon the wrapper and labels of which the names of Lea and Perrins have been forged, L. and P. give notice that they have furnished their correspondents with power of attorney to take instant proceedings against Manufacturers and Vendors of such, or any other imitations by which their right may be infringed.

Ask for Lea & Perrins' Sauce, and see Name on Wrapper, Label, Bottle, and Stopper.

Wholesale and for Export by the Proprietors, Worcester Crosse and Blackwell, London, &c., &c. and by Grocers, and Oilmen, universally

THOMSON AND COMPANY. CHEMISTS AND DRUGGISTS, Opposite the Secretariate, 22, APOLLO STREET, BOMBAY, BRANCH ESTABLISHMENT. MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay references will receive every care and attention.

THOMAS D. MARSHALL'S GENTLEMEN'S FIRST-CLASS BOOTS at Moderate Prices for Cash.

THE NEW ILLUSTRATED CATALOGUE with Particulars of Special and Convenient Arrangements for Indian Residents. Post free to India.

GENTLEMEN'S ELASTIC BOOTS,

Calf for walking, or Patent Leather for Dress 21s., Hide Hunting Boots 45s., Morocco Slippers 7s. 6d. Orders should be accompanied by pattern boot or paper pattern of sole the size required, and Remittance crossed "Bank of England."

Prepaid orders, if over £5, sent CARRIAGE FREE TO BOMBAY CALCUTTA OR MADRAS.

THOMAS D. MARSHALL, 192, OXFORD STREET, LONDON, W.

ENGLISH GOODS (Via Suez Canal) AT CHEAPEST RATES.

D. NICHOLSON & Co., Silk, Woollen and Manchester Warehousemen (Wholesail and Retail), India, Colonial and Foreign Outfitters, 50 TO 52, St. PAUL'S CHURCHYARD (Corner of Cheapside) LONDON, Established 1843,

Invite the attention of OFFICERS of both Services, and FAMILIES residing in India and China, to their Illustrated 120 page Catalogue, containing full particulars as to Woollen, Silk and Cotton Goods of every description.

Ladies' Clothing, Linens, Hosiery, Gloves, Ribbons, Haberdashery, Jewellery, &c.

Contractors for Military and Police Clothing and Accoutrements.

Household Furniture	Cutlery	Preserved Provisions
	Carriages	
Musical Instruments	Saddlery & Harness	Stationery
Ironmongery	Boots and Shoes	Books
Fire-arms	Wines	Toys, &c., &c.
Agricultural Implements	Ales	
	Beers	

Shipped at Lowest Export Prices.

Sole Agents for the "Wanzer" and the "Britannia" Sewing Machines for the City of London.

Foreign Produce disposed of for a Commission of 2½ per cent.

Price List can be had of Messrs. Wheatley & Co., Bombay.

D. NICHOLSON & Co., 50, 51, and 52, St. Paul's Churchyard, London.

Terms—Not less than 50 per cent. to accompany Indents and Balance against Bills of Lading.

Illustrated Price Lists may be obtained Post Free, on application to the Publisher of the "Englishman" Newspaper, Calcutta.

BY ROYAL COMMAND. JOSEPH GILLOTT'S CELEBRATED STEEL PENS.

Sold by all Dealers throughout the World.

JOHN MOIR AND SON, Purveyors by special appointment to H. R. H. THE DUKE OF EDINBURGH, Preserved Provision Manufacturers and Export Oilmen, ABERDEEN, Established 1822,

Would direct the attention of the public to the quality of their various preparations.

Soups which require the addition of an equal quantity of water before being put on the table, thus making them by far the cheapest in the market for the consumer.

Jams, Jellies and Marmalade—These are prepared with finest London Sugar, and have been well-known for many years.

Vegetables—Particular attention has been given to these, both to the growing and in their preservation, so that they cannot now be equalled.

J. M. and Sons' preparations may be had retail of all provisioners, and wholesale at their Factory, 56, Virginia Street, Aberdeen.

FARM AND GARDEN:—GARTHDEE near ABERDEEN.

NOTICES.

BULL AND COMPANY, GENERAL MERCHANTS,

HAVE just received an assortment of STATIONERY from De La Rue & Co.

NOTE AND LETTER PAPER OF SIZES. ENVELOPES OF SIZES TO MATCH.

	Rs. A.		Rs. A.
Visiting Cards (Ladies'), per packet	0 10	to	2 12
Ditto Gentlemen's do.	0 8		[illegible] 10
Drawing Pencils, per dozen	1 4		1 8
Playing Cards (Mogul's)	0 14		1 0
Black Inks (by different Makers)			
Copying Ink			
Photographic Albums, from	8 0		upwards.
Artists' Water Colours, in boxes, from	4 0		8 0
Elastic Bands, in boxes,	2 0		2 4
Memorandum Slates, from	0 10		1 4
Black and Red Sealing Wax	2 8		3 0
Files and Blotting Pads, from	1 10		2 4
Portfolios, from	3 12		upwards.
Pocket Books and Memo, ditto	3 12		"
Card Cases (Ladies' and Gentlemen's), from	1 4		3 4

SPORTING AMMUNITION—

Shot Pouches	6 12	7 4
Do. Belts	8 0	9 0
Powder Flasks	6 12	7 4
Pistol Caps, in boxes of 250	0 12	0 14
Gun ditto 250	0 14	1 0
Westley Richard's, in bags of 500	1 12	2 0
Green Wire Cartridges, in packets	0 12	0 14

CARTRIDGE CASES—
Pin and Central Fire.

Ditto ditto	No. 10,	per 1,000	35 0	40 0
Ditto ditto	No. 12	ditto	30 0	34 8
Ditto ditto	No. 14, No. 16	ditto	26 0	30 0
Bulleted Caps,	No. 1,	per box	0 10	0 12
Ditto	No. 2	ditto	0 12	0 14
Ditto	No. 3	ditto	1 8	1 12
Shot in 14 lb. bags, Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10		ditto	2 10	3 0
Hall's Gun Power, 1 lb. Canisters			1 14	2 2

BULL AND COMPANY, GENERAL MERCHANTS, BOMBAY.

MRS. LAKE has the pleasure to inform the Ladies of Bombay and those at Out-stations, that she has just returned from England with a CHOICE SELECTION OF FASHIONABLE MILLINERY, selected by herself at the FIRST LONDON HOUSES, as follows, &c.:—

Ladies' Dress Bonnets, trimmed, from Rs 15 to 18, 20, and 30 each.
Ladies' Hats, richly trimmed with feathers, &c., from Rs 15 to 18, 20 and 35 each.
The Princess Park Riding Hat, with Feather and Veil, from Rs 24 to 31.
Ladies' Hats, untrimmed, from Rs 4 to 6.
Hair Chignons in every shade, "Auburn," "Flaxen," "Black," "Light and Dark brown," &c., from Rs 10 to 20.
Large sized Frizettes, at Rs 3 per pair.
Rich Silks, Satins, Reps, &c., from Rs 3, 4, 5, to 9 per yard.
Black, White, and Colored Satins, from Rs 4, 5, to 10 per yard.
Rich Silk Evening Dresses in the new colors, from Rs 5 to 9-8 per yard.
French Prints and Cambrics, from 8 to 12 Annas per yard.
Percales and Brilliants, at Rs 1 per yard.
Piqué and Jean, in the new colors, from Rs 1 to Rs 1-8 per yard.
Black Velvet for Dresses, extra rich, at Rs 14 per yard.
Black Embroidered Velveteen Garibaldis, at Rs 17 each.
Print and Llama Garibaldis, from Rs 4 to 17 each.
Muslin Garibaldis, from Rs 4 to 12 each.
Black and White Lace Garibaldis, from Rs 16 to 21 each.
The Princess Breakfast Dress.
Piqué and Print Dress.
Camisoles, plain and trimmed.
Lace sets for open Bodices with loose Sleeves, from Rs 3 to 10 per set.
Lace and Muslin open Sleeves, Rs 2 to 5 per pair.
The new Duchess Lace sets, from Rs 7 to 12 per pair
The Reversible Cuffs with Collars, from Rs 1 to 2 per pair.
Ladies' Bonnet Caps, Rs 1-8 each.

BALL DRESSES, &c.

Ball Dresses in great variety, from Rs 18, 20, 35, to 60 each.
Ball Dresses with Berthe and Sleeves, from Rs 18 to 35 each.
Black Tulle Ball Dresses, richly trimmed, from Rs 36 to 60 each.
Crystal Tarlatan and Tulle Tarlatans, Grenadines, and Crepes, white and colored Satin slips.
Honiton Lace Handkerchiefs, Rs 11 to 21 each.
Lace Tunics and Flounces, Ball Room Fans, from Rs 6 to 10 each.
Embroidered Petticoats, from Rs 8, 10 to 15 each.
Muslin Petticoats, flounced and trimmed, from Rs 3, 5, 6, and 10 each.
White Silk Stocking, from Rs. 5-8 to Rs 6 per pair.
Thread and Cotton plain and open worked Stockings for Ladies' from Rs 19 to 25 per dozen.
Ladies' Black Kid Boots.
Ladies' Kid Gloves, from Rs 2-12 to Rs. 3 per pair.
Pearl Necklaces, from Rs 3 to 7 per set.
Wreaths of Flowers in all the new styles.
Flowers and Feathers, &c.; Sashes; Dress Improvers, from Rs 3 to 5 each.
Corsets of best manufacture, from Rs 7 to 12 per pair.
Nursing Stays, Rs. 10 per pair.
The Princess Park Riding Hat, from Rs 24 to 31 each.
Riding Habits made to order.
The "New" Dress Improver.

MANTLES, &c.

Real Velvet Mantles, richly trimmed, from Rs 75 to 80 each.
Velveteen Jacquettes, from Rs 16 to 25.
Velveteen Jacquettes, trimmed Sable, from Rs 27 to 31.
Black Cashmere Jacquettes, trimmed, from Rs 19 to 23.
White Serge and Alpaca Jacquettes, from Rs 12 to 16.
Black Grenadine Mantles, from Rs 27 to 35.
White Cashmere Jacquettes, trimmed black, from Rs 13 to 15.

WEDDING TROUSSEAUX.

Rich Satin and Silk Dresses.
White Tulle Dresses, richly trimmed with Satin.
Tarlatan and Grenadine Dresses.
Organdi Dresses, trimmed.
Real Honiton Lace Veils, from Rs 69, 75, to 85.
Rich Lace Veils, from Rs 20 to 35 each.
Tulle Bridal Squares, from Rs 11 to 20 each.
Real Honiton Lace Handkerchiefs, Rs 10, 12, 18 to 21 each.
Blonde and Tulle Bodices, trimmed with Satin, from Rs. 15 20 each.
Bridal Wreaths and Bouquettes, from Rs 8 to 15 per set.
Bridal Favours, from Rs 6 to 10 per dozen.
Dress Bonnets, richly trimmed, from 18 to 30 each.
Embroidered White Petticoats, from Rs 8 to 18 each.
Muslin Skirts, flounced and trimmed, from Rs 3, 6, to 10.
Fans, from Rs 5 to 12 each.
Gloves, best Kid, single and double buttoned, from Rs 2-12 to 3 per pair.
White Muslin Morning Dresses (ready made) from Rs 18 to 35.
Bridesmaids' Wreaths, from Rs 8 to 10.
Bridesmaids' Dresses, complete, from 25 to 35 each.
Under Linen richly trimmed (ready made) at moderate charges.

CHILDREN'S DEPARTMENT.

Girls' and Boys' Hats, richly trimmed, from Rs 9 to 12 each.
Pelisses in all the new colours, richly trimmed, for Boys and Girls, from Rs 9 to 15.
Girls' Scotch Plaid Mantles, from Rs 10 to 12 each.
Coloured Flannel Knickerbocker Drawers, embroidered, from Rs 2-12 to 3-8 per pair.
Striped Knickerbocker Stockings, from Rs 2-8 to 3 per pair.
Coloured Flannel Petticoats, embroidered, from Rs 2-12 to 3-8.
White Cotton Drawers for Girls and Boys, from Rs 1-8 to 1-12 per pair.
Plain and open work Cotton Socks for Children, Rs 6 to 10 per dozen

INFANTS' DEPARTMENT.

Richly embroidered Cloaks, from Rs 20 to 40 each.
Plain Cashmere Cloaks, from Rs 18 to 23 each.
White Cashmere Hoods, from Rs 9 to 12 each.
White Silk and Satin Hoods, from Rs 9 to 12 each.
Velvet and Satin Baby's Bonnets, from Rs 8 to 12.
Satin and Silk Baby's Hats, from Rs 8 to 12.
Velvet and Satin Baby's Hats, from Rs 8 to 12.
White and Colored Sun Hats at Rs 2 each.
Baby's Bibs, from 8as., 12as., 1 Rupee to 2-8 each
Baby's Pinafores, Re 1 to 2 each.
Baby's Shirts, 8 Annas to Re 1 each.
Embroidered short Frocks, Woollen Hoods, from Rs 2 to 4 each.
Woollen Socks for Infants, Re 1 per pair.
Patent Rosettes and Bonnet Caps.
Baby's patent leather Shoes.

FOR TRAVELLERS.

Travelling Dresses in "Serge," "Linsey," "Tweeds," "Sateen," "Cashmere," "Twill," "Lustres," "Merinos," and Alpaca.
Waterproof Costumes (ready made) from Rs 18 to 25 each.
Holland, Print, Piqué, and Muslin dresses ready made, for board-ship wear, from Rs 12 to 18 each.
Flannel Morning Dresses, coloured, from Rs 18 to 20.
Coloured Warm Linsey Petticoats, from Rs 5 to 9 each.
Coloured Print Petticoats, from Rs 4 to 6 each.
Velvet and Merino Garibaldis, from Rs 5 to 18 each
Muslin and Print Garibaldis, from Rs 3 to 10 each.
Warm Jacquettes, from Rs 10 to 22 each.
Gauze Veils, Hats, &c.
A nice Stock of ready-made Under Linen, consisting of Night Dresses, Drawers, Petticoats plain and trimmed, Bodices plain and trimmed, Camisoles, Dr[illegible]

FOR MOURNING.

Black Bonnets in Crepe, Tulle, Straw, &c., from Rs 15, 17[illegible]
Black Straw Hats, trimmed in latest style, from Rs 15 to 25.
Rich Black Silk at Rs 3, 3½, 4, 5, 6 to 9 per yard.
Paramatta, Alpaca, Woollen Reps, Merino, and Linseys.
Half-Mourning Prints, Cambrics and Muslins.
Black Silk Grenadine and Crepes, Crepe Collars and Cuffs.
Linen Collars and Cuffs.
Crepe, Gauze, and Tulle Veils.
Black Llamma and Tulle Garibaldis.
Widows' Bonnets, Caps, and Fronts.
Mourning Muslin and Crêpe Trimming.
Jet and Vulcanite Chains, Brooches, Ear-rings, Crosses Watch Guards, &c.
Frizettes and Hair Nets.
Black Silk Stockings and Black Kid Boots.
Black Fans, Trimmings and Buttons.
Black Kid Gloves.

FOR GENTLEMEN.

White Dress Neckties.
White, colored, and black Kid Gloves, at Rs 3 per pair, cash.

PERFUMERY,—consisting of

Black and White Cosmetique.
Nuda Veritas.
Double distilled Lavender Water.
Bandoline.
Essence Bouquet, Jockey Club, Wood Violet, Ylang Ylang, Frangipani, Moss Rose, Sensation, Rondoletia, &c., at Rs 1-4 per bottle.
Thomas' Universal Hair Restorer, Toilet Cream for the Hair.
The Princess Alexandra Hair Waver.
Hair Pins, safety and plain.
Brushes,—Hair, Tooth, and Nail.
Buttons, Fringes, Trimmings, &c.
Feathers, Flowers, &c., in great variety.
Elastic Garters for Ladies.

WEDDING AND MOURNING ORDERS CAREFULLY ATTENDED TO.

LADIES' OWN MATERIAL MADE UP.

TERMS—CASH.

Orders from Outstations must be accompanied by a Remittance for payment in Bombay.

"UXBRIDGE HOUSE," 7, CLARE ROAD, BYCULLA, BOMBAY.

BYCULLA STUDIO.—The above STUDIO has been RE-OPENED THIS DAY. W. G. STRETTON.

Bombay, 1, Love Lane, 19th November 1870.

J. AND E. ATKINSON, WHOLESALE AND EXPORT PERFUMERS, AND FANCY SOAP MANUFACTURERS, 24, OLD BOND STREET, LONDON. ESTABLISHED 1799.

Prize Medals—London, 1862; Paris, 1867.

ATKINSONS' CELEBRATED WHITE ROSE AND OTHER PERFUMES.
ATKINSONS' CELEBRATED EAU-DE-COLOGNE.
ATKINSONS' CELEBRATED BROWN WINDSOR SOAP, &c.

N.B.—All Perfumes manufactured "in Bond," and shipped duty free at great reduction.

PRICE LIST ON APPLICATION.

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